

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
a.Agriculture, forestry & fishing	011 Nursery and Floriculture Production	a. 10,000 to less than 50,000	0.78	0.71	0.06	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.66	0.83	0.03	0.31	0.34	n.a.
		c. 100,000 to less than 300,000	0.76	0.78	0.15	0.29	0.27	0.22
		d. 300,000 to less than 500,000	0.76	0.77	0.04	0.16	0.26	0.24
		e. 500,000 to less than 1,000,000	0.69	0.74	0.09	0.15	0.28	0.26
		f. 1,000,000 to less than 5,000,000	0.62	0.62	0.10	0.18	0.21	0.20
		g. 5,000,000 to less than 10,000,000	0.52	0.58	0.04	0.09	0.30	n.a.
	012 Mushroom and Vegetable Growing	a. 10,000 to less than 50,000	0.87	0.85	0.09	0.42	n.a.	n.a.
		b. 50,000 to less than 100,000	0.78	0.82	0.16	0.38	n.a.	n.a.
		c. 100,000 to less than 300,000	0.76	0.78	0.10	0.25	0.24	0.25
		d. 300,000 to less than 500,000	0.80	0.80	0.14	0.20	0.21	0.21
		e. 500,000 to less than 1,000,000	0.86	0.85	0.08	0.19	0.17	0.17
		f. 1,000,000 to less than 5,000,000	0.74	0.75	0.06	0.13	0.14	0.14
		g. 5,000,000 to less than 10,000,000	0.66	0.61	0.04	0.08	0.13	0.14
		h. 10,000,000 to less than 20,000,000	0.50	0.40	-0.05	0.08	0.14	n.a.
		i. 20,000,000 or more	0.58	n.a.	0.04	n.a.	0.11	n.a.
	013 Fruit and Tree Nut Growing	a. 10,000 to less than 50,000	0.79	0.88	-0.02	0.38	n.a.	n.a.
		b. 50,000 to less than 100,000	0.76	0.80	0.02	0.29	0.49	0.49
		c. 100,000 to less than 300,000	0.78	0.84	0.04	0.23	0.25	0.21
		d. 300,000 to less than 500,000	0.78	0.84	0.08	0.24	0.21	0.18
		e. 500,000 to less than 1,000,000	0.72	0.77	0.09	0.19	0.19	0.17
		f. 1,000,000 to less than 5,000,000	0.72	0.77	0.08	0.17	0.17	0.17
		g. 5,000,000 to less than 10,000,000	0.47	0.51	0.04	0.12	0.17	0.14
		h. 10,000,000 to less than 20,000,000	0.58	0.60	0.05	0.07	0.16	0.13
		i. 20,000,000 or more	0.60	0.60	0.07	0.07	0.07	0.07
	014 Sheep, Beef Cattle and Grain Farming	a. 10,000 to less than 50,000	0.76	0.83	0.07	0.39	n.a.	n.a.
		b. 50,000 to less than 100,000	0.81	0.85	0.08	0.38	0.45	0.42
		c. 100,000 to less than 300,000	0.85	0.89	0.04	0.26	0.20	0.18
		d. 300,000 to less than 500,000	0.88	0.90	0.04	0.21	0.13	0.11
		e. 500,000 to less than 1,000,000	0.88	0.90	0.05	0.19	0.09	0.09
		f. 1,000,000 to less than 5,000,000	0.84	0.86	0.05	0.17	0.07	0.06
		g. 5,000,000 to less than 10,000,000	0.60	0.68	0.01	0.09	0.05	0.06
		h. 10,000,000 to less than 20,000,000	0.43	0.38	-0.01	0.06	0.05	0.03
		i. 20,000,000 or more	0.34	n.a.	0.01	n.a.	0.04	n.a.
	015 Other Crop Growing	a. 10,000 to less than 50,000	0.58	n.a.	0.11	0.42	n.a.	n.a.
		b. 50,000 to less than 100,000	0.79	0.80	0.14	0.35	n.a.	n.a.
		c. 100,000 to less than 300,000	0.82	0.88	0.15	0.28	0.19	0.19
		d. 300,000 to less than 500,000	0.88	0.92	0.19	0.26	0.14	0.13
		e. 500,000 to less than 1,000,000	0.89	0.88	0.13	0.23	0.11	0.10
		f. 1,000,000 to less than 5,000,000	0.79	0.77	0.09	0.19	0.09	0.08
		g. 5,000,000 to less than 10,000,000	0.75	0.85	0.00	0.10	0.07	0.07
	016 Dairy Cattle Farming	a. 10,000 to less than 50,000	0.79	0.84	0.04	0.45	n.a.	n.a.
		b. 50,000 to less than 100,000	0.84	0.85	0.02	0.33	0.49	0.39
		c. 100,000 to less than 300,000	0.90	0.92	0.03	0.22	0.22	0.25
		d. 300,000 to less than 500,000	0.92	0.93	0.04	0.17	0.14	0.13
		e. 500,000 to less than 1,000,000	0.94	0.96	0.01	0.11	0.09	0.09
		f. 1,000,000 to less than 5,000,000	0.90	0.92	0.01	0.10	0.09	0.08
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	-0.10	n.a.	n.a.	n.a.
	017 Poultry Farming	a. 10,000 to less than 50,000	0.55	n.a.	0.04	0.48	n.a.	n.a.
		b. 50,000 to less than 100,000	0.63	n.a.	0.16	0.48	n.a.	n.a.
		c. 100,000 to less than 300,000	0.80	0.79	0.14	0.27	0.21	0.21
		d. 300,000 to less than 500,000	0.79	0.78	0.19	0.27	0.16	0.16
		e. 500,000 to less than 1,000,000	0.73	0.72	0.12	0.18	0.15	0.13
		f. 1,000,000 to less than 5,000,000	0.56	0.57	0.07	0.12	0.11	0.10
		g. 5,000,000 to less than 10,000,000	0.48	0.48	0.07	0.07	0.08	0.08
	018 Deer Farming	c. 100,000 to less than 300,000	n.a.	n.a.	-0.06	n.a.	n.a.	n.a.
	019 Other Livestock Farming	a. 10,000 to less than 50,000	0.68	0.68	0.10	0.45	n.a.	n.a.
		b. 50,000 to less than 100,000	0.82	0.81	0.02	0.32	n.a.	n.a.

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	0.76	0.79	0.10	0.32	0.24	0.25
		d. 300,000 to less than 500,000	0.82	0.82	0.06	0.22	0.19	0.14
		e. 500,000 to less than 1,000,000	0.71	0.77	0.05	0.20	0.16	0.14
		f. 1,000,000 to less than 5,000,000	0.75	0.81	0.11	0.19	0.11	0.11
		g. 5,000,000 to less than 10,000,000	0.78	0.92	0.11	0.19	0.09	0.10
	020 Aquaculture	a. 10,000 to less than 50,000	n.a.	n.a.	0.29	0.46	n.a.	n.a.
		b. 50,000 to less than 100,000	0.84	0.91	0.19	0.44	0.40	n.a.
		c. 100,000 to less than 300,000	0.74	0.80	0.12	0.33	0.36	0.26
		d. 300,000 to less than 500,000	0.69	0.74	0.07	0.17	0.22	0.19
		e. 500,000 to less than 1,000,000	0.68	0.73	0.13	0.19	0.24	0.21
		f. 1,000,000 to less than 5,000,000	0.63	0.56	-0.05	0.15	0.24	0.19
	030 Forestry and Logging	a. 10,000 to less than 50,000	0.68	0.79	0.36	0.50	n.a.	n.a.
		b. 50,000 to less than 100,000	0.72	n.a.	0.38	0.48	0.46	n.a.
		c. 100,000 to less than 300,000	0.72	0.86	0.18	0.31	0.28	0.24
		d. 300,000 to less than 500,000	0.73	n.a.	0.05	0.23	0.22	0.18
		e. 500,000 to less than 1,000,000	0.60	n.a.	0.09	0.17	0.26	0.26
		f. 1,000,000 to less than 5,000,000	0.69	0.96	0.06	0.15	0.23	0.20
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.15	0.15	0.20	0.20
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	-0.04	n.a.	n.a.	n.a.
	041 Fishing	a. 10,000 to less than 50,000	0.81	n.a.	0.22	0.49	n.a.	n.a.
		b. 50,000 to less than 100,000	0.74	0.74	0.35	0.53	n.a.	n.a.
		c. 100,000 to less than 300,000	0.71	0.76	0.29	0.38	0.28	0.29
		d. 300,000 to less than 500,000	0.77	0.84	0.21	0.29	0.20	0.21
		e. 500,000 to less than 1,000,000	0.72	0.75	0.21	0.26	0.18	0.18
		f. 1,000,000 to less than 5,000,000	0.57	0.57	0.14	0.21	0.14	0.13
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.03	n.a.	n.a.	n.a.
	042 Hunting and Trapping	a. 10,000 to less than 50,000	n.a.	n.a.	0.33	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.21	0.25	n.a.	n.a.
	051 Forestry Support Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.27	0.55	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.13	0.41	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.37	0.37	0.23	0.23
		d. 300,000 to less than 500,000	0.74	0.68	0.17	0.22	0.43	0.35
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.22	0.27	0.20	0.20
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.09	0.24	0.37	0.39
	052 Agriculture and Fishing Support Services	a. 10,000 to less than 50,000	0.80	0.82	0.18	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	0.79	0.84	0.18	0.36	0.44	0.35
		c. 100,000 to less than 300,000	0.79	0.80	0.19	0.28	0.27	0.26
		d. 300,000 to less than 500,000	0.81	0.80	0.12	0.20	0.25	0.24
		e. 500,000 to less than 1,000,000	0.81	0.81	0.12	0.20	0.24	0.25
		f. 1,000,000 to less than 5,000,000	0.59	0.54	0.08	0.12	0.19	0.20
		g. 5,000,000 to less than 10,000,000	0.31	0.26	0.05	0.07	0.09	0.09
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	-0.01	n.a.	n.a.	n.a.
b. Mining	060 Coal Mining	c. 100,000 to less than 300,000	n.a.	n.a.	0.39	0.39	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.53	0.53	n.a.	n.a.
	070 Oil and Gas Extraction	d. 300,000 to less than 500,000	n.a.	n.a.	0.10	n.a.	n.a.	n.a.
	080 Metal Ore Mining	b. 50,000 to less than 100,000	n.a.	n.a.	0.29	0.34	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.45	0.56	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.05	n.a.	n.a.	n.a.
	091 Construction Material Mining	a. 10,000 to less than 50,000	n.a.	n.a.	0.03	0.29	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.46	0.59	n.a.	n.a.
		c. 100,000 to less than 300,000	0.84	0.94	0.16	0.31	0.28	0.27
		d. 300,000 to less than 500,000	0.81	n.a.	0.03	0.19	0.23	0.28
		e. 500,000 to less than 1,000,000	0.76	0.82	0.08	0.21	0.21	0.13
		f. 1,000,000 to less than 5,000,000	0.58	0.66	0.10	0.16	0.15	0.15
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.08	0.11	0.17	n.a.
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.13	0.13	0.14	0.14
		i. 20,000,000 or more	0.78	0.78	0.26	0.26	0.12	0.12
	099 Other Non-Metallic Mineral Mining and Quarrying	a. 10,000 to less than 50,000	n.a.	n.a.	0.25	0.76	n.a.	n.a.

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Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

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Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
c.Manufacturing	101 Exploration	b. 50,000 to less than 100,000	n.a.	n.a.	0.14	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.35	0.48	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.08	0.30	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.05	0.07	0.22	n.a.
		a. 10,000 to less than 50,000	n.a.	n.a.	0.57	0.57	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.42	0.55	n.a.	n.a.
	109 Other Mining Support Services	c. 100,000 to less than 300,000	n.a.	n.a.	0.27	0.41	0.52	0.47
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.33	0.33	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.20	0.23	0.23	0.23
		a. 10,000 to less than 50,000	n.a.	n.a.	0.28	0.51	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.38	0.53	0.72	n.a.
		c. 100,000 to less than 300,000	0.74	0.74	0.42	0.45	0.36	0.35
	111 Meat and Meat Product Manufacturing	d. 300,000 to less than 500,000	0.67	n.a.	0.28	0.42	0.39	0.33
		e. 500,000 to less than 1,000,000	0.41	n.a.	0.30	0.38	0.30	0.32
		f. 1,000,000 to less than 5,000,000	0.63	0.57	0.09	0.23	0.19	0.16
		g. 5,000,000 to less than 10,000,000	0.68	n.a.	0.12	0.13	0.22	0.22
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.09	0.09	0.23	0.23
		a. 10,000 to less than 50,000	n.a.	n.a.	0.25	n.a.	n.a.	n.a.
	112 Seafood Processing	b. 50,000 to less than 100,000	n.a.	n.a.	0.56	0.56	n.a.	n.a.
		c. 100,000 to less than 300,000	0.58	0.66	0.20	0.40	n.a.	n.a.
		d. 300,000 to less than 500,000	0.43	n.a.	0.15	0.24	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.48	0.51	0.23	0.25	0.26	0.29
		f. 1,000,000 to less than 5,000,000	0.38	0.41	0.06	0.10	0.13	0.14
		g. 5,000,000 to less than 10,000,000	0.28	n.a.	0.12	0.16	0.24	0.16
	113 Dairy Product Manufacturing	h. 10,000,000 to less than 20,000,000	0.43	0.48	0.08	0.11	0.13	0.12
		i. 20,000,000 or more	0.30	0.32	0.04	0.05	0.11	0.11
		b. 50,000 to less than 100,000	n.a.	n.a.	0.17	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.62	n.a.	0.07	n.a.	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.31	0.29	0.05	0.06	0.07	0.06
		b. 50,000 to less than 100,000	0.60	n.a.	0.06	0.46	n.a.	n.a.
	114 Fruit and Vegetable Processing	c. 100,000 to less than 300,000	0.59	0.71	0.01	0.18	n.a.	n.a.
		d. 300,000 to less than 500,000	0.58	n.a.	0.05	0.22	0.23	n.a.
		e. 500,000 to less than 1,000,000	0.61	0.62	0.09	0.12	0.20	0.19
		f. 1,000,000 to less than 5,000,000	0.50	0.49	0.06	0.08	0.19	0.19
		i. 20,000,000 or more	0.42	0.42	0.08	0.08	0.10	0.10
		a. 10,000 to less than 50,000	0.47	n.a.	-0.01	0.36	n.a.	n.a.
	116 Grain Mill and Cereal Product Manufacturing	b. 50,000 to less than 100,000	0.60	n.a.	0.05	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.46	0.72	-0.05	0.26	0.34	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.01	n.a.	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.48	0.51	0.06	0.15	0.23	0.22
		f. 1,000,000 to less than 5,000,000	0.40	0.41	0.03	0.03	0.17	0.17
		c. 100,000 to less than 300,000	0.72	0.67	0.10	0.20	n.a.	n.a.
	117 Bakery Product Manufacturing	d. 300,000 to less than 500,000	0.64	n.a.	0.16	n.a.	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.47	0.45	0.05	0.10	0.22	0.22
		a. 10,000 to less than 50,000	0.59	n.a.	0.09	0.32	n.a.	n.a.
		b. 50,000 to less than 100,000	0.66	0.75	0.07	0.31	0.42	n.a.
		c. 100,000 to less than 300,000	0.62	0.62	0.09	0.17	0.28	0.24
		d. 300,000 to less than 500,000	0.62	0.63	0.06	0.11	0.28	0.25
	118 Sugar and Confectionery Manufacturing	e. 500,000 to less than 1,000,000	0.67	0.68	0.04	0.08	0.32	0.31
		f. 1,000,000 to less than 5,000,000	0.65	0.65	0.07	0.08	0.30	0.30
		g. 5,000,000 to less than 10,000,000	0.56	0.57	0.06	0.08	0.25	0.23
		h. 10,000,000 to less than 20,000,000	0.43	n.a.	0.03	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.56	n.a.	0.05	0.27	0.25	n.a.
		d. 300,000 to less than 500,000	0.58	n.a.	0.02	n.a.	n.a.	n.a.
	119 Other Food Product Manufacturing	e. 500,000 to less than 1,000,000	0.61	0.55	-0.05	0.08	0.34	n.a.
		f. 1,000,000 to less than 5,000,000	0.49	0.50	0.05	0.08	0.23	0.21
		a. 10,000 to less than 50,000	0.60	0.68	0.02	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.47	n.a.	0.11	0.49	n.a.	n.a.

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Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	0.59	0.67	0.06	0.17	0.22	0.20
		d. 300,000 to less than 500,000	0.53	0.53	-0.04	0.12	0.32	n.a.
		e. 500,000 to less than 1,000,000	0.62	0.64	0.07	0.17	0.18	0.15
		f. 1,000,000 to less than 5,000,000	0.46	0.47	0.06	0.09	0.18	0.17
		g. 5,000,000 to less than 10,000,000	0.31	0.32	0.05	0.06	0.08	0.08
		h. 10,000,000 to less than 20,000,000	0.46	0.44	0.08	0.11	0.11	0.10
	121 Beverage Manufacturing	a. 10,000 to less than 50,000	0.71	0.75	0.19	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	0.56	0.67	0.02	0.32	n.a.	n.a.
		c. 100,000 to less than 300,000	0.61	0.70	0.01	0.25	0.25	0.25
		d. 300,000 to less than 500,000	0.66	0.73	-0.04	0.20	0.27	0.22
		e. 500,000 to less than 1,000,000	0.58	0.58	0.12	0.16	0.16	0.15
		f. 1,000,000 to less than 5,000,000	0.57	0.59	0.07	0.12	0.18	0.17
	131 Textile Manufacturing	c. 100,000 to less than 300,000	0.56	n.a.	0.31	n.a.	n.a.	n.a.
	132 Leather Tanning, Fur Dressing and Leather Product Manufactu	a. 10,000 to less than 50,000	0.47	n.a.	-0.08	n.a.	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.13	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.74	n.a.	0.07	n.a.	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.67	0.67	0.04	0.04	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.49	0.49	0.03	0.03	0.17	0.17
	133 Textile Product Manufacturing	a. 10,000 to less than 50,000	0.71	0.79	0.00	0.31	n.a.	n.a.
		b. 50,000 to less than 100,000	0.66	0.68	0.26	0.32	n.a.	n.a.
		c. 100,000 to less than 300,000	0.65	0.64	0.16	0.24	0.30	0.22
		d. 300,000 to less than 500,000	0.56	0.55	0.10	0.14	0.24	0.21
		e. 500,000 to less than 1,000,000	0.56	0.57	0.08	0.11	0.23	0.22
		f. 1,000,000 to less than 5,000,000	0.47	0.47	0.07	0.09	0.21	0.20
		i. 20,000,000 or more	0.38	0.38	0.10	0.10	0.11	0.11
	134 Knitted Product Manufacturing	b. 50,000 to less than 100,000	n.a.	n.a.	0.22	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.71	0.71	0.29	0.29	n.a.	n.a.
	135 Clothing and Footwear Manufacturing	a. 10,000 to less than 50,000	0.61	0.75	0.17	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.67	0.74	0.24	0.32	0.49	0.49
		c. 100,000 to less than 300,000	0.72	0.74	0.15	0.22	0.30	0.26
		d. 300,000 to less than 500,000	0.55	0.54	0.05	0.13	0.22	0.18
		e. 500,000 to less than 1,000,000	0.53	0.55	0.08	0.11	0.21	0.22
		f. 1,000,000 to less than 5,000,000	0.53	0.52	0.07	0.11	0.22	0.21
		g. 5,000,000 to less than 10,000,000	0.43	0.46	0.07	0.10	0.12	0.12
	141 Log Sawmilling and Timber Dressing	a. 10,000 to less than 50,000	n.a.	n.a.	0.07	0.61	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.39	0.48	n.a.	n.a.
		c. 100,000 to less than 300,000	0.58	0.62	0.16	0.26	0.29	0.27
		d. 300,000 to less than 500,000	0.79	0.82	0.08	0.13	0.31	0.29
		e. 500,000 to less than 1,000,000	0.54	0.56	0.00	0.14	0.17	0.16
		f. 1,000,000 to less than 5,000,000	0.43	0.44	0.04	0.07	0.18	0.16
		g. 5,000,000 to less than 10,000,000	0.42	0.40	0.05	0.08	0.14	0.13
	149 Other Wood Product Manufacturing	a. 10,000 to less than 50,000	0.60	0.72	0.12	0.34	n.a.	n.a.
		b. 50,000 to less than 100,000	0.63	0.71	0.19	0.40	0.55	n.a.
		c. 100,000 to less than 300,000	0.58	0.60	0.12	0.23	0.28	0.23
		d. 300,000 to less than 500,000	0.53	0.55	0.07	0.14	0.22	0.20
		e. 500,000 to less than 1,000,000	0.53	0.55	0.04	0.11	0.25	0.23
		f. 1,000,000 to less than 5,000,000	0.48	0.49	0.05	0.07	0.21	0.21
		g. 5,000,000 to less than 10,000,000	0.39	0.39	0.08	0.08	0.17	0.17
		h. 10,000,000 to less than 20,000,000	0.35	0.40	0.02	0.06	0.15	0.18
	151 Pulp, Paper and Paperboard Manufacturing	c. 100,000 to less than 300,000	n.a.	n.a.	0.28	0.28	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.50	0.50	0.07	0.07	0.19	0.19
		g. 5,000,000 to less than 10,000,000	0.53	n.a.	0.01	n.a.	n.a.	n.a.
	152 Converted Paper Product Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	-0.14	n.a.	n.a.	n.a.
		b. 50,000 to less than 100,000	0.79	n.a.	-0.21	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.59	0.67	0.19	0.34	0.40	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.09	0.12	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.50	0.65	0.04	0.14	0.30	0.21
		f. 1,000,000 to less than 5,000,000	0.46	0.47	0.02	0.07	0.20	0.19

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		g. 5,000,000 to less than 10,000,000	0.47	0.47	0.07	0.07	0.22	0.22
	161 Printing and Printing Support Services	a. 10,000 to less than 50,000	0.63	0.65	0.12	0.33	n.a.	n.a.
		b. 50,000 to less than 100,000	0.65	0.68	0.16	0.31	0.47	0.47
		c. 100,000 to less than 300,000	0.64	0.65	0.09	0.21	0.28	0.26
		d. 300,000 to less than 500,000	0.65	0.66	0.10	0.15	0.22	0.21
		e. 500,000 to less than 1,000,000	0.64	0.64	0.05	0.10	0.26	0.24
		f. 1,000,000 to less than 5,000,000	0.57	0.58	0.06	0.10	0.25	0.24
		g. 5,000,000 to less than 10,000,000	0.53	0.54	0.07	0.09	0.24	0.23
		h. 10,000,000 to less than 20,000,000	0.53	0.54	0.05	0.06	0.22	0.23
	162 Reproduction of Recorded Media	a. 10,000 to less than 50,000	n.a.	n.a.	0.53	0.53	n.a.	n.a.
		c. 100,000 to less than 300,000	0.77	0.77	0.45	0.49	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.39	n.a.	0.09	n.a.	0.22	n.a.
	170 Petroleum and Coal Product Manufacturing	c. 100,000 to less than 300,000	n.a.	n.a.	0.33	0.33	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.09	0.09	0.13	0.13
	181 Basic Chemical Manufacturing	c. 100,000 to less than 300,000	n.a.	n.a.	-0.01	n.a.	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.49	0.54	0.10	0.19	0.17	0.17
	182 Basic Polymer Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.26	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.11	n.a.	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.47	0.52	0.04	0.07	0.27	0.25
	183 Fertiliser and Pesticide Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	-0.08	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.56	n.a.	0.11	0.19	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	-0.09	n.a.	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.57	0.51	0.09	0.11	0.21	n.a.
		f. 1,000,000 to less than 5,000,000	0.43	0.43	0.07	0.12	0.11	0.12
	184 Pharmaceutical and Medicinal Product Manufacturing	d. 300,000 to less than 500,000	0.51	n.a.	0.13	n.a.	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.23	0.23	n.a.	n.a.
	185 Cleaning Compound and Toiletary Preparation Manufacturing	a. 10,000 to less than 50,000	0.75	0.84	0.05	0.38	n.a.	n.a.
		b. 50,000 to less than 100,000	0.64	n.a.	-0.06	0.26	n.a.	n.a.
		c. 100,000 to less than 300,000	0.57	0.61	0.17	0.28	0.21	n.a.
		d. 300,000 to less than 500,000	0.57	n.a.	0.07	0.15	0.24	n.a.
		e. 500,000 to less than 1,000,000	0.62	0.62	0.11	0.11	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.54	0.52	0.06	0.08	0.19	0.17
		g. 5,000,000 to less than 10,000,000	0.41	0.41	0.05	0.05	0.16	0.16
	189 Other Basic Chemical Product Manufacturing	f. 1,000,000 to less than 5,000,000	0.58	n.a.	0.04	n.a.	0.19	n.a.
	191 Polymer Product Manufacturing	a. 10,000 to less than 50,000	0.57	0.71	0.15	0.51	n.a.	n.a.
		b. 50,000 to less than 100,000	0.75	0.80	0.21	0.28	0.46	n.a.
		c. 100,000 to less than 300,000	0.61	0.66	0.16	0.29	0.28	0.27
		d. 300,000 to less than 500,000	0.59	0.60	0.14	0.20	0.24	0.22
		e. 500,000 to less than 1,000,000	0.56	0.57	0.13	0.17	0.24	0.23
		f. 1,000,000 to less than 5,000,000	0.49	0.49	0.08	0.10	0.20	0.19
		g. 5,000,000 to less than 10,000,000	0.49	0.49	0.10	0.10	0.18	0.19
		h. 10,000,000 to less than 20,000,000	0.41	0.41	0.07	0.07	0.18	0.18
		i. 20,000,000 or more	0.31	n.a.	0.05	n.a.	0.14	n.a.
	192 Natural Rubber Product Manufacturing	f. 1,000,000 to less than 5,000,000	0.60	0.63	0.12	0.16	0.24	0.24
	201 Glass and Glass Product Manufacturing	a. 10,000 to less than 50,000	0.66	0.73	0.24	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.76	n.a.	0.22	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	0.59	0.71	0.21	0.33	0.25	0.26
		d. 300,000 to less than 500,000	0.62	0.65	0.07	0.17	0.28	0.22
		e. 500,000 to less than 1,000,000	0.59	0.60	0.07	0.12	0.23	0.21
		f. 1,000,000 to less than 5,000,000	0.62	0.63	0.14	0.17	0.22	0.22
		g. 5,000,000 to less than 10,000,000	0.52	0.52	0.11	0.11	0.21	0.21
	202 Ceramic Product Manufacturing	a. 10,000 to less than 50,000	0.57	n.a.	-0.12	n.a.	n.a.	n.a.
		b. 50,000 to less than 100,000	0.68	0.68	0.19	0.21	n.a.	n.a.
		c. 100,000 to less than 300,000	0.77	0.80	0.11	0.25	0.32	0.28
		d. 300,000 to less than 500,000	0.71	0.69	0.17	0.22	0.22	0.18
		e. 500,000 to less than 1,000,000	0.47	0.49	0.05	0.06	0.21	0.25
		f. 1,000,000 to less than 5,000,000	0.68	0.67	0.04	0.06	0.20	0.19
	203 Cement, Lime, Plaster and Concrete Product Manufacturing	a. 10,000 to less than 50,000	0.68	n.a.	0.01	0.36	n.a.	n.a.

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	0.69	0.72	0.38	0.42	n.a.	n.a.
		c. 100,000 to less than 300,000	0.57	0.60	0.08	0.22	0.34	0.29
		d. 300,000 to less than 500,000	0.71	0.71	0.10	0.18	0.23	0.22
		e. 500,000 to less than 1,000,000	0.61	0.62	0.14	0.16	0.21	0.21
		f. 1,000,000 to less than 5,000,000	0.45	0.46	0.07	0.10	0.18	0.17
		g. 5,000,000 to less than 10,000,000	0.46	0.50	0.11	0.12	0.23	0.24
		i. 20,000,000 or more	0.25	n.a.	0.07	n.a.	n.a.	n.a.
	209 Other Non-Metallic Mineral Product Manufacturing	a. 10,000 to less than 50,000	0.67	n.a.	0.17	0.59	n.a.	n.a.
		b. 50,000 to less than 100,000	0.70	0.81	0.23	0.28	n.a.	n.a.
		c. 100,000 to less than 300,000	0.59	0.68	0.14	0.27	0.28	0.26
		d. 300,000 to less than 500,000	0.64	0.65	0.15	0.17	0.22	0.22
		e. 500,000 to less than 1,000,000	0.58	0.59	0.06	0.11	0.22	0.22
		f. 1,000,000 to less than 5,000,000	0.54	0.53	0.07	0.11	0.20	0.18
	211 Basic Ferrous Metal Manufacturing	a. 10,000 to less than 50,000	0.63	n.a.	0.13	0.46	n.a.	n.a.
		b. 50,000 to less than 100,000	0.81	n.a.	0.37	0.41	n.a.	n.a.
		c. 100,000 to less than 300,000	0.68	0.73	0.20	0.32	0.35	0.26
		d. 300,000 to less than 500,000	0.63	0.67	0.14	0.21	0.24	0.20
		e. 500,000 to less than 1,000,000	0.58	0.58	0.10	0.14	0.26	0.25
		f. 1,000,000 to less than 5,000,000	0.53	0.52	0.08	0.10	0.24	0.22
		g. 5,000,000 to less than 10,000,000	0.50	0.50	0.15	0.15	n.a.	n.a.
		h. 10,000,000 to less than 20,000,000	0.35	0.30	0.02	0.05	0.20	n.a.
	212 Basic Ferrous Metal Product Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.08	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.36	0.36	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.60	0.64	0.03	0.10	0.27	0.29
		f. 1,000,000 to less than 5,000,000	0.55	0.55	0.14	0.15	0.20	0.20
	213 Basic Non-Ferrous Metal Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.21	0.43	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.49	0.46	0.09	0.11	0.17	0.14
	214 Basic Non-Ferrous Metal Product Manufacturing	c. 100,000 to less than 300,000	n.a.	n.a.	0.32	n.a.	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.53	0.57	0.05	0.10	0.27	0.25
		f. 1,000,000 to less than 5,000,000	0.57	0.56	0.09	0.12	0.24	0.24
	221 Iron and Steel Forging	f. 1,000,000 to less than 5,000,000	0.51	n.a.	0.08	0.10	0.26	0.25
	222 Structural Metal Product Manufacturing	a. 10,000 to less than 50,000	0.53	0.78	0.18	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	0.56	0.63	0.26	0.40	0.48	0.49
		c. 100,000 to less than 300,000	0.60	0.64	0.18	0.27	0.27	0.24
		d. 300,000 to less than 500,000	0.53	0.56	0.06	0.13	0.23	0.21
		e. 500,000 to less than 1,000,000	0.52	0.54	0.07	0.11	0.24	0.22
		f. 1,000,000 to less than 5,000,000	0.49	0.51	0.07	0.09	0.22	0.21
		g. 5,000,000 to less than 10,000,000	0.40	0.41	0.08	0.11	0.21	0.19
		h. 10,000,000 to less than 20,000,000	0.49	0.47	0.06	0.07	0.16	0.16
		i. 20,000,000 or more	0.41	0.41	0.14	0.14	0.15	0.15
	223 Metal Container Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.47	0.51	n.a.	n.a.
		b. 50,000 to less than 100,000	0.94	0.94	0.50	0.50	n.a.	n.a.
		c. 100,000 to less than 300,000	0.64	0.69	0.30	0.38	0.28	0.29
		d. 300,000 to less than 500,000	0.63	0.73	0.08	0.21	0.26	0.21
		e. 500,000 to less than 1,000,000	0.67	0.69	0.12	0.16	0.29	0.23
		f. 1,000,000 to less than 5,000,000	0.59	0.59	0.13	0.14	0.28	0.28
		g. 5,000,000 to less than 10,000,000	0.46	0.49	0.09	0.10	0.20	0.20
	224 Sheet Metal Product Manufacturing (except Metal Structural a	a. 10,000 to less than 50,000	0.64	n.a.	-0.09	0.28	n.a.	n.a.
		b. 50,000 to less than 100,000	0.78	0.78	0.29	0.29	0.54	0.54
		c. 100,000 to less than 300,000	0.62	0.71	0.20	0.29	0.30	0.30
		d. 300,000 to less than 500,000	0.64	0.62	0.12	0.17	0.32	0.29
		e. 500,000 to less than 1,000,000	0.61	0.62	0.10	0.13	0.32	0.29
		f. 1,000,000 to less than 5,000,000	0.61	0.61	0.12	0.13	0.29	0.28
		g. 5,000,000 to less than 10,000,000	0.48	0.48	0.11	0.11	0.22	0.22
	229 Other Fabricated Metal Product Manufacturing	a. 10,000 to less than 50,000	0.73	0.75	0.20	0.42	n.a.	n.a.
		b. 50,000 to less than 100,000	0.75	0.80	0.26	0.38	0.46	0.47
		c. 100,000 to less than 300,000	0.70	0.72	0.19	0.29	0.32	0.31
		d. 300,000 to less than 500,000	0.67	0.69	0.13	0.20	0.28	0.26

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Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	0.64	0.65	0.12	0.15	0.26	0.26
		f. 1,000,000 to less than 5,000,000	0.55	0.56	0.10	0.13	0.24	0.23
		g. 5,000,000 to less than 10,000,000	0.45	0.51	0.10	0.13	0.17	0.17
		h. 10,000,000 to less than 20,000,000	0.47	0.47	0.11	0.11	0.21	0.21
	231 Motor Vehicle and Motor Vehicle Part Manufacturing	a. 10,000 to less than 50,000	0.58	0.72	0.05	0.38	n.a.	n.a.
		b. 50,000 to less than 100,000	0.55	0.69	0.21	0.38	n.a.	n.a.
		c. 100,000 to less than 300,000	0.57	0.63	0.17	0.28	0.25	0.25
		d. 300,000 to less than 500,000	0.49	0.55	0.05	0.12	0.24	0.24
		e. 500,000 to less than 1,000,000	0.52	0.54	0.07	0.13	0.23	0.21
		f. 1,000,000 to less than 5,000,000	0.43	0.45	0.06	0.08	0.21	0.20
		g. 5,000,000 to less than 10,000,000	0.47	0.47	0.10	0.12	0.20	0.19
		h. 10,000,000 to less than 20,000,000	0.40	0.38	0.06	0.06	0.22	0.21
		i. 20,000,000 or more	0.33	0.34	0.08	0.09	0.13	0.12
	239 Other Transport Equipment Manufacturing	a. 10,000 to less than 50,000	0.60	0.66	0.19	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	0.64	0.74	0.27	0.40	0.57	0.57
		c. 100,000 to less than 300,000	0.65	0.70	0.19	0.28	0.34	0.32
		d. 300,000 to less than 500,000	0.60	0.61	0.11	0.19	0.29	0.26
		e. 500,000 to less than 1,000,000	0.50	0.54	0.09	0.14	0.23	0.21
		f. 1,000,000 to less than 5,000,000	0.44	0.43	0.04	0.09	0.20	0.20
		g. 5,000,000 to less than 10,000,000	0.37	n.a.	0.09	0.11	0.22	n.a.
	241 Professional and Scientific Equipment Manufacturing	a. 10,000 to less than 50,000	0.78	0.77	0.22	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	0.81	0.78	0.21	0.31	0.47	0.47
		c. 100,000 to less than 300,000	0.78	0.81	0.31	0.35	0.32	0.31
		d. 300,000 to less than 500,000	0.75	0.79	0.22	0.25	0.30	0.28
		e. 500,000 to less than 1,000,000	0.73	0.74	0.22	0.24	0.26	0.25
		f. 1,000,000 to less than 5,000,000	0.64	0.65	0.16	0.16	0.28	0.28
	242 Computer and Electronic Equipment Manufacturing	a. 10,000 to less than 50,000	0.55	0.48	0.18	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.60	0.68	0.28	0.35	n.a.	n.a.
		c. 100,000 to less than 300,000	0.60	0.62	0.19	0.26	0.33	0.32
		d. 300,000 to less than 500,000	0.52	0.67	0.10	0.24	0.29	0.29
		e. 500,000 to less than 1,000,000	0.60	0.65	0.14	0.17	0.24	0.26
		f. 1,000,000 to less than 5,000,000	0.48	0.48	0.09	0.12	0.22	0.21
		g. 5,000,000 to less than 10,000,000	0.55	n.a.	0.13	0.17	0.24	0.27
		i. 20,000,000 or more	0.37	n.a.	0.08	n.a.	0.23	n.a.
	243 Electrical Equipment Manufacturing	a. 10,000 to less than 50,000	0.76	0.77	0.19	0.47	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.44	0.48	n.a.	n.a.
		c. 100,000 to less than 300,000	0.72	0.76	0.22	0.28	0.37	0.39
		d. 300,000 to less than 500,000	0.61	0.60	0.14	0.21	0.32	0.28
		e. 500,000 to less than 1,000,000	0.59	0.60	0.12	0.14	0.28	0.27
		f. 1,000,000 to less than 5,000,000	0.50	0.50	0.09	0.12	0.23	0.22
		g. 5,000,000 to less than 10,000,000	0.38	0.38	0.10	0.10	0.18	0.18
	244 Domestic Appliance Manufacturing	a. 10,000 to less than 50,000	0.63	n.a.	0.15	0.36	n.a.	n.a.
		c. 100,000 to less than 300,000	0.56	0.58	0.15	0.17	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.46	0.47	0.17	0.20	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.36	0.36	-0.03	0.07	0.23	0.17
	245 Pump, Compressor, Heating and Ventilation Equipment Manufacturing	c. 100,000 to less than 300,000	0.41	0.49	0.01	0.18	0.31	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.14	0.14	0.19	0.19
		e. 500,000 to less than 1,000,000	0.61	0.63	0.07	0.10	0.28	0.28
		f. 1,000,000 to less than 5,000,000	0.49	0.52	0.12	0.16	0.22	0.21
	246 Specialised Machinery and Equipment Manufacturing	a. 10,000 to less than 50,000	0.64	0.74	0.23	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	0.77	0.76	0.26	0.36	0.52	0.53
		c. 100,000 to less than 300,000	0.69	0.73	0.21	0.29	0.31	0.30
		d. 300,000 to less than 500,000	0.64	0.65	0.15	0.18	0.26	0.25
		e. 500,000 to less than 1,000,000	0.57	0.57	0.08	0.14	0.23	0.20
		f. 1,000,000 to less than 5,000,000	0.44	0.47	0.07	0.10	0.23	0.23
		g. 5,000,000 to less than 10,000,000	0.44	0.47	0.08	0.09	0.16	0.18
		h. 10,000,000 to less than 20,000,000	0.42	n.a.	0.09	n.a.	0.13	n.a.
	249 Other Machinery and Equipment Manufacturing	a. 10,000 to less than 50,000	0.69	0.70	0.25	0.50	n.a.	n.a.

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	0.64	0.64	0.39	0.39	n.a.	n.a.
		c. 100,000 to less than 300,000	0.71	0.75	0.21	0.29	0.35	0.25
		d. 300,000 to less than 500,000	0.61	0.64	0.14	0.16	0.30	0.31
		e. 500,000 to less than 1,000,000	0.55	0.61	0.12	0.19	0.21	0.15
		f. 1,000,000 to less than 5,000,000	0.49	0.51	0.06	0.10	0.23	0.23
		g. 5,000,000 to less than 10,000,000	0.50	0.51	0.10	0.11	0.25	0.25
		h. 10,000,000 to less than 20,000,000	0.38	0.38	0.07	0.07	0.17	0.17
	251 Furniture Manufacturing	a. 10,000 to less than 50,000	0.62	0.63	0.23	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.65	0.71	0.20	0.39	0.53	n.a.
		c. 100,000 to less than 300,000	0.61	0.64	0.10	0.22	0.24	0.20
		d. 300,000 to less than 500,000	0.60	0.59	0.12	0.15	0.25	0.24
		e. 500,000 to less than 1,000,000	0.53	0.55	0.05	0.09	0.25	0.24
		f. 1,000,000 to less than 5,000,000	0.52	0.52	0.06	0.09	0.23	0.22
		g. 5,000,000 to less than 10,000,000	0.40	0.43	0.04	0.07	0.17	0.15
		h. 10,000,000 to less than 20,000,000	0.44	0.44	0.07	0.07	n.a.	n.a.
	259 Other Manufacturing	a. 10,000 to less than 50,000	0.58	0.68	0.11	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.66	0.67	0.21	0.34	0.44	0.41
		c. 100,000 to less than 300,000	0.65	0.66	0.14	0.24	0.32	0.28
		d. 300,000 to less than 500,000	0.59	0.61	0.10	0.17	0.22	0.20
		e. 500,000 to less than 1,000,000	0.56	0.63	0.06	0.12	0.23	0.22
		f. 1,000,000 to less than 5,000,000	0.51	0.51	0.08	0.10	0.22	0.20
		g. 5,000,000 to less than 10,000,000	0.36	0.36	0.04	0.04	0.23	0.23
	d.Electricity, Gas, Water and Waste Services	c. 100,000 to less than 300,000	n.a.	n.a.	0.47	n.a.	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.27	n.a.	n.a.	n.a.
	281 Water Supply, Sewerage and Drainage Services	a. 10,000 to less than 50,000	0.70	n.a.	0.19	0.40	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.19	0.22	n.a.	n.a.
		c. 100,000 to less than 300,000	0.70	0.73	0.31	0.39	n.a.	n.a.
		d. 300,000 to less than 500,000	0.44	0.44	0.28	0.30	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.69	0.69	0.11	0.16	0.28	0.28
		f. 1,000,000 to less than 5,000,000	0.61	0.61	0.07	0.07	0.24	0.24
	291 Waste Collection Services	a. 10,000 to less than 50,000	0.84	n.a.	0.03	0.39	n.a.	n.a.
		b. 50,000 to less than 100,000	0.80	n.a.	0.13	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	0.83	0.82	0.23	0.27	0.24	0.24
		d. 300,000 to less than 500,000	0.72	0.73	0.20	0.21	0.20	0.20
		e. 500,000 to less than 1,000,000	0.74	0.74	0.11	0.17	0.21	0.21
		f. 1,000,000 to less than 5,000,000	0.79	0.81	0.11	0.13	0.23	0.22
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.14	0.14	0.19	0.19
	292 Waste Treatment, Disposal and Remediation Services	a. 10,000 to less than 50,000	0.66	n.a.	0.02	0.21	n.a.	n.a.
		b. 50,000 to less than 100,000	0.65	0.71	0.09	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	0.63	0.64	0.17	0.26	0.26	0.24
		d. 300,000 to less than 500,000	0.76	0.79	0.17	0.20	0.23	0.23
		e. 500,000 to less than 1,000,000	0.53	0.51	0.12	0.14	0.21	0.19
		f. 1,000,000 to less than 5,000,000	0.58	0.58	0.09	0.11	0.17	0.17
		g. 5,000,000 to less than 10,000,000	0.41	0.41	0.04	0.04	0.24	0.24
e.Construction	301 Residential Building Construction	a. 10,000 to less than 50,000	0.69	0.79	0.19	0.46	0.71	0.70
		b. 50,000 to less than 100,000	0.71	0.77	0.28	0.43	0.43	0.43
		c. 100,000 to less than 300,000	0.56	0.64	0.19	0.30	0.28	0.26
		d. 300,000 to less than 500,000	0.46	0.51	0.12	0.19	0.20	0.18
		e. 500,000 to less than 1,000,000	0.39	0.42	0.09	0.14	0.14	0.13
		f. 1,000,000 to less than 5,000,000	0.31	0.33	0.07	0.11	0.09	0.08
		g. 5,000,000 to less than 10,000,000	0.27	0.30	0.06	0.10	0.07	0.07
		h. 10,000,000 to less than 20,000,000	0.26	0.29	0.08	0.11	0.05	0.05
		i. 20,000,000 or more	0.21	0.23	0.05	0.08	0.09	0.07
	302 Non-Residential Building Construction	a. 10,000 to less than 50,000	0.68	0.76	0.15	0.46	n.a.	n.a.
		b. 50,000 to less than 100,000	0.72	0.80	0.31	0.49	0.47	0.44
		c. 100,000 to less than 300,000	0.63	0.68	0.24	0.37	0.33	0.32
		d. 300,000 to less than 500,000	0.53	0.56	0.13	0.24	0.23	0.21
		e. 500,000 to less than 1,000,000	0.45	0.52	0.10	0.19	0.19	0.19

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	0.41	0.44	0.07	0.13	0.16	0.15
		g. 5,000,000 to less than 10,000,000	0.30	0.31	0.08	0.12	0.13	0.11
		h. 10,000,000 to less than 20,000,000	0.35	0.38	0.07	0.10	0.13	0.14
		i. 20,000,000 or more	0.20	0.21	-0.02	0.06	0.07	0.06
	310 Heavy and Civil Engineering Construction	a. 10,000 to less than 50,000	0.65	0.76	0.26	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	0.75	0.78	0.36	0.43	0.45	0.43
		c. 100,000 to less than 300,000	0.63	0.67	0.26	0.35	0.32	0.31
		d. 300,000 to less than 500,000	0.62	0.63	0.18	0.25	0.26	0.24
		e. 500,000 to less than 1,000,000	0.57	0.58	0.14	0.18	0.20	0.19
		f. 1,000,000 to less than 5,000,000	0.50	0.51	0.10	0.13	0.20	0.19
		g. 5,000,000 to less than 10,000,000	0.46	0.46	0.09	0.10	0.20	0.19
		h. 10,000,000 to less than 20,000,000	0.37	0.45	0.10	0.14	0.15	0.14
		i. 20,000,000 or more	n.a.	n.a.	0.27	0.27	n.a.	n.a.
	321 Land Development and Site Preparation Services	a. 10,000 to less than 50,000	0.75	0.85	0.14	0.45	0.68	n.a.
		b. 50,000 to less than 100,000	0.69	0.79	0.22	0.38	0.44	0.36
		c. 100,000 to less than 300,000	0.70	0.75	0.23	0.33	0.26	0.24
		d. 300,000 to less than 500,000	0.52	0.63	0.16	0.26	0.21	0.20
		e. 500,000 to less than 1,000,000	0.49	0.58	0.12	0.22	0.21	0.20
		f. 1,000,000 to less than 5,000,000	0.44	0.49	0.12	0.21	0.19	0.18
		g. 5,000,000 to less than 10,000,000	0.39	0.47	0.09	0.19	0.16	0.15
		h. 10,000,000 to less than 20,000,000	0.42	0.41	0.14	0.18	0.14	0.15
		i. 20,000,000 or more	0.21	0.23	0.05	0.10	0.07	0.11
	322 Building Structure Services	a. 10,000 to less than 50,000	0.74	0.79	0.32	0.45	0.58	n.a.
		b. 50,000 to less than 100,000	0.77	0.80	0.35	0.44	0.46	0.43
		c. 100,000 to less than 300,000	0.74	0.76	0.27	0.31	0.30	0.29
		d. 300,000 to less than 500,000	0.68	0.68	0.17	0.21	0.26	0.25
		e. 500,000 to less than 1,000,000	0.60	0.60	0.14	0.16	0.23	0.22
		f. 1,000,000 to less than 5,000,000	0.53	0.53	0.10	0.12	0.20	0.20
		g. 5,000,000 to less than 10,000,000	0.41	0.42	0.07	0.08	0.21	0.18
		h. 10,000,000 to less than 20,000,000	0.45	0.43	0.07	0.09	0.19	0.18
		i. 20,000,000 or more	0.37	0.37	0.13	0.13	0.17	0.17
	323 Building Installation Services	a. 10,000 to less than 50,000	0.65	0.71	0.19	0.38	0.64	n.a.
		b. 50,000 to less than 100,000	0.72	0.74	0.32	0.40	0.43	0.40
		c. 100,000 to less than 300,000	0.66	0.67	0.25	0.30	0.27	0.25
		d. 300,000 to less than 500,000	0.62	0.63	0.18	0.22	0.23	0.21
		e. 500,000 to less than 1,000,000	0.60	0.61	0.14	0.16	0.23	0.22
		f. 1,000,000 to less than 5,000,000	0.53	0.54	0.10	0.12	0.23	0.22
		g. 5,000,000 to less than 10,000,000	0.46	0.47	0.09	0.09	0.20	0.19
		h. 10,000,000 to less than 20,000,000	0.39	0.38	0.10	0.11	0.18	0.17
		i. 20,000,000 or more	0.42	0.42	0.05	0.05	0.23	0.23
	324 Building Completion Services	a. 10,000 to less than 50,000	0.77	0.83	0.34	0.48	0.68	0.65
		b. 50,000 to less than 100,000	0.80	0.82	0.41	0.48	0.47	0.42
		c. 100,000 to less than 300,000	0.72	0.74	0.29	0.33	0.28	0.26
		d. 300,000 to less than 500,000	0.65	0.66	0.17	0.22	0.24	0.22
		e. 500,000 to less than 1,000,000	0.60	0.61	0.12	0.16	0.21	0.20
		f. 1,000,000 to less than 5,000,000	0.53	0.54	0.09	0.11	0.19	0.19
		g. 5,000,000 to less than 10,000,000	0.45	0.46	0.06	0.07	0.18	0.17
		h. 10,000,000 to less than 20,000,000	0.44	0.44	0.04	0.05	0.18	0.18
	329 Other Construction Services	a. 10,000 to less than 50,000	0.70	0.76	0.24	0.40	0.67	0.64
		b. 50,000 to less than 100,000	0.68	0.72	0.26	0.37	0.43	0.39
		c. 100,000 to less than 300,000	0.66	0.68	0.21	0.28	0.28	0.26
		d. 300,000 to less than 500,000	0.61	0.63	0.14	0.19	0.25	0.22
		e. 500,000 to less than 1,000,000	0.59	0.61	0.13	0.18	0.22	0.21
		f. 1,000,000 to less than 5,000,000	0.55	0.55	0.09	0.12	0.21	0.20
		g. 5,000,000 to less than 10,000,000	0.59	0.56	0.09	0.11	0.24	0.24
		h. 10,000,000 to less than 20,000,000	0.48	0.48	0.12	0.13	0.18	0.17
f. Wholesale Trade	331 Agricultural Product Wholesaling	a. 10,000 to less than 50,000	0.56	0.62	0.09	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	0.69	0.69	0.16	0.42	n.a.	n.a.

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Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	0.65	0.69	0.15	0.32	0.30	0.29
		d. 300,000 to less than 500,000	0.58	0.57	0.10	0.17	0.21	0.20
		e. 500,000 to less than 1,000,000	0.58	0.56	0.06	0.15	0.21	0.17
		f. 1,000,000 to less than 5,000,000	0.36	0.37	0.06	0.08	0.13	0.13
		g. 5,000,000 to less than 10,000,000	0.28	0.27	0.06	0.07	0.09	0.09
		h. 10,000,000 to less than 20,000,000	0.19	0.17	0.03	0.04	0.05	0.05
		i. 20,000,000 or more	0.12	0.12	0.03	0.03	0.06	0.06
	332 Mineral, Metal and Chemical Wholesaling	a. 10,000 to less than 50,000	0.51	0.58	0.08	0.30	n.a.	n.a.
		b. 50,000 to less than 100,000	0.58	0.70	0.14	0.31	0.39	n.a.
		c. 100,000 to less than 300,000	0.53	0.57	0.20	0.28	0.24	0.25
		d. 300,000 to less than 500,000	0.40	0.43	0.11	0.16	0.19	0.19
		e. 500,000 to less than 1,000,000	0.45	0.45	0.10	0.14	0.17	0.17
		f. 1,000,000 to less than 5,000,000	0.33	0.33	0.08	0.09	0.11	0.11
		g. 5,000,000 to less than 10,000,000	0.24	0.24	0.07	0.07	0.07	0.07
		h. 10,000,000 to less than 20,000,000	0.20	0.19	0.04	0.05	0.05	0.05
		i. 20,000,000 or more	0.10	0.11	0.02	0.02	0.02	0.02
	333 Timber and Hardware Goods Wholesaling	a. 10,000 to less than 50,000	0.59	0.60	0.22	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.49	0.56	0.18	0.35	0.53	n.a.
		c. 100,000 to less than 300,000	0.47	0.56	0.14	0.25	0.28	0.28
		d. 300,000 to less than 500,000	0.44	0.47	0.05	0.15	0.23	0.24
		e. 500,000 to less than 1,000,000	0.41	0.42	0.08	0.12	0.17	0.15
		f. 1,000,000 to less than 5,000,000	0.35	0.35	0.06	0.07	0.13	0.12
		g. 5,000,000 to less than 10,000,000	0.31	0.32	0.07	0.08	0.10	0.10
		h. 10,000,000 to less than 20,000,000	0.31	0.31	0.08	0.08	0.08	0.08
		i. 20,000,000 or more	0.25	0.24	0.05	0.06	0.11	0.10
	341 Specialised Industrial Machinery and Equipment Wholesaling	a. 10,000 to less than 50,000	0.53	0.54	0.07	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.52	0.60	0.06	0.25	n.a.	n.a.
		c. 100,000 to less than 300,000	0.53	0.53	0.19	0.25	0.36	0.32
		d. 300,000 to less than 500,000	0.42	0.45	0.11	0.18	0.16	0.15
		e. 500,000 to less than 1,000,000	0.34	0.37	0.07	0.11	0.16	0.16
		f. 1,000,000 to less than 5,000,000	0.32	0.33	0.06	0.09	0.12	0.11
		g. 5,000,000 to less than 10,000,000	0.30	0.30	0.06	0.06	0.09	0.09
		h. 10,000,000 to less than 20,000,000	0.25	0.26	0.05	0.06	0.08	0.08
		i. 20,000,000 or more	0.22	0.22	0.04	0.05	0.08	0.08
	349 Other Machinery and Equipment Wholesaling	a. 10,000 to less than 50,000	0.58	0.69	0.14	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.55	0.62	0.19	0.32	0.56	0.49
		c. 100,000 to less than 300,000	0.50	0.56	0.18	0.27	0.29	0.30
		d. 300,000 to less than 500,000	0.48	0.50	0.11	0.17	0.20	0.20
		e. 500,000 to less than 1,000,000	0.45	0.46	0.08	0.12	0.19	0.17
		f. 1,000,000 to less than 5,000,000	0.42	0.42	0.09	0.11	0.15	0.14
		g. 5,000,000 to less than 10,000,000	0.34	0.35	0.07	0.09	0.12	0.12
		h. 10,000,000 to less than 20,000,000	0.32	0.32	0.07	0.08	0.11	0.11
		i. 20,000,000 or more	0.34	0.36	0.07	0.08	0.09	0.09
	350 Motor Vehicle and Motor Vehicle Parts Wholesaling	a. 10,000 to less than 50,000	0.41	0.53	0.03	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.42	0.49	0.18	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	0.50	0.56	0.11	0.22	0.23	0.25
		d. 300,000 to less than 500,000	0.42	0.40	0.07	0.14	0.20	0.18
		e. 500,000 to less than 1,000,000	0.40	0.42	0.06	0.11	0.19	0.17
		f. 1,000,000 to less than 5,000,000	0.36	0.36	0.06	0.07	0.14	0.14
		g. 5,000,000 to less than 10,000,000	0.28	0.30	0.06	0.07	0.09	0.09
		h. 10,000,000 to less than 20,000,000	0.27	0.29	0.08	0.09	0.07	0.08
		i. 20,000,000 or more	0.12	0.13	0.03	0.03	0.03	0.03
	360 Grocery, Liquor and Tobacco Product Wholesaling	a. 10,000 to less than 50,000	0.42	0.51	0.10	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	0.47	0.52	0.19	0.35	0.49	0.55
		c. 100,000 to less than 300,000	0.47	0.50	0.13	0.26	0.31	0.31
		d. 300,000 to less than 500,000	0.36	0.40	0.10	0.18	0.19	0.16
		e. 500,000 to less than 1,000,000	0.34	0.35	0.06	0.10	0.15	0.15
		f. 1,000,000 to less than 5,000,000	0.24	0.24	0.04	0.06	0.10	0.09

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		g. 5,000,000 to less than 10,000,000	0.21	0.21	0.04	0.04	0.07	0.07
		h. 10,000,000 to less than 20,000,000	0.19	0.19	0.03	0.04	0.07	0.07
		i. 20,000,000 or more	0.20	0.20	0.03	0.04	0.05	0.05
	371 Textile, Clothing and Footwear Wholesaling	a. 10,000 to less than 50,000	0.43	0.55	0.02	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.50	0.59	0.14	0.31	n.a.	n.a.
		c. 100,000 to less than 300,000	0.50	0.57	0.15	0.24	0.29	0.32
		d. 300,000 to less than 500,000	0.49	0.51	0.12	0.18	0.17	0.17
		e. 500,000 to less than 1,000,000	0.48	0.50	0.11	0.16	0.18	0.17
		f. 1,000,000 to less than 5,000,000	0.41	0.41	0.08	0.10	0.14	0.13
		g. 5,000,000 to less than 10,000,000	0.38	0.38	0.08	0.09	0.10	0.11
		h. 10,000,000 to less than 20,000,000	0.39	0.39	0.10	0.11	0.11	0.11
		i. 20,000,000 or more	0.42	0.42	0.10	0.10	0.12	0.12
	372 Pharmaceutical and Toiletry Goods Wholesaling	a. 10,000 to less than 50,000	0.38	0.62	0.00	0.40	n.a.	n.a.
		b. 50,000 to less than 100,000	0.54	0.61	0.04	0.28	n.a.	n.a.
		c. 100,000 to less than 300,000	0.51	0.58	0.15	0.27	0.30	0.28
		d. 300,000 to less than 500,000	0.58	0.57	0.19	0.22	0.24	0.20
		e. 500,000 to less than 1,000,000	0.50	0.52	0.12	0.17	0.19	0.19
		f. 1,000,000 to less than 5,000,000	0.42	0.42	0.10	0.12	0.14	0.14
		g. 5,000,000 to less than 10,000,000	0.31	0.31	0.11	0.11	0.10	0.10
	373 Furniture, Floor Covering and Other Goods Wholesaling	a. 10,000 to less than 50,000	0.53	0.62	0.06	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	0.55	0.58	0.17	0.35	0.53	0.48
		c. 100,000 to less than 300,000	0.49	0.53	0.15	0.26	0.29	0.27
		d. 300,000 to less than 500,000	0.46	0.47	0.06	0.14	0.21	0.18
		e. 500,000 to less than 1,000,000	0.45	0.46	0.07	0.11	0.15	0.15
		f. 1,000,000 to less than 5,000,000	0.37	0.38	0.07	0.08	0.13	0.12
		g. 5,000,000 to less than 10,000,000	0.35	0.35	0.05	0.07	0.12	0.11
		h. 10,000,000 to less than 20,000,000	0.34	0.34	0.09	0.10	0.10	0.09
		i. 20,000,000 or more	0.30	0.29	0.06	0.06	0.08	0.08
	380 Commission-Based Wholesaling	a. 10,000 to less than 50,000	0.46	0.58	0.14	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.56	0.63	0.30	0.46	0.58	0.43
		c. 100,000 to less than 300,000	0.54	0.64	0.25	0.36	0.30	0.32
		d. 300,000 to less than 500,000	0.59	0.61	0.21	0.26	0.26	0.24
		e. 500,000 to less than 1,000,000	0.47	0.50	0.14	0.17	0.26	0.26
		f. 1,000,000 to less than 5,000,000	0.32	0.33	0.09	0.11	0.15	0.15
		g. 5,000,000 to less than 10,000,000	0.20	0.20	0.06	0.07	0.08	0.08
		h. 10,000,000 to less than 20,000,000	0.24	0.24	0.06	0.06	0.05	0.05
		i. 20,000,000 or more	0.12	0.12	0.04	0.04	0.02	0.02
g. Retail Trade	391 Motor Vehicle Retailing	a. 10,000 to less than 50,000	0.34	0.64	0.07	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	0.37	0.55	0.28	0.45	n.a.	n.a.
		c. 100,000 to less than 300,000	0.30	0.42	0.06	0.20	0.28	0.38
		d. 300,000 to less than 500,000	0.33	0.37	0.01	0.10	0.14	0.15
		e. 500,000 to less than 1,000,000	0.27	0.30	0.03	0.08	0.14	0.14
		f. 1,000,000 to less than 5,000,000	0.19	0.20	0.02	0.04	0.07	0.07
		g. 5,000,000 to less than 10,000,000	0.17	0.16	0.04	0.05	0.07	0.06
		h. 10,000,000 to less than 20,000,000	0.14	0.15	0.02	0.02	0.05	0.05
		i. 20,000,000 or more	0.14	0.14	0.02	0.02	0.05	0.05
	392 Motor Vehicle Parts and Tyre Retailing	a. 10,000 to less than 50,000	0.63	0.68	0.15	0.49	n.a.	n.a.
		b. 50,000 to less than 100,000	0.41	0.45	0.05	0.34	0.49	n.a.
		c. 100,000 to less than 300,000	0.49	0.52	0.08	0.21	0.24	0.25
		d. 300,000 to less than 500,000	0.43	0.46	0.02	0.10	0.17	0.15
		e. 500,000 to less than 1,000,000	0.39	0.39	0.05	0.08	0.15	0.15
		f. 1,000,000 to less than 5,000,000	0.34	0.34	0.05	0.06	0.13	0.13
		g. 5,000,000 to less than 10,000,000	0.35	0.35	0.11	0.14	0.12	0.12
		h. 10,000,000 to less than 20,000,000	0.41	0.41	0.07	0.07	0.13	0.13
		i. 20,000,000 or more	0.20	0.20	0.06	0.06	n.a.	n.a.
	400 Fuel Retailing	a. 10,000 to less than 50,000	0.58	0.70	0.19	0.45	n.a.	n.a.
		b. 50,000 to less than 100,000	0.53	0.54	0.26	0.45	n.a.	n.a.
		c. 100,000 to less than 300,000	0.50	0.53	0.22	0.31	0.31	0.33

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	0.40	0.43	0.13	0.21	0.22	0.22
		e. 500,000 to less than 1,000,000	0.33	0.33	0.04	0.08	0.15	0.13
		f. 1,000,000 to less than 5,000,000	0.18	0.19	0.03	0.04	0.07	0.07
		g. 5,000,000 to less than 10,000,000	0.13	0.13	0.02	0.02	0.05	0.05
		h. 10,000,000 to less than 20,000,000	0.10	0.10	0.02	0.02	0.04	0.04
		i. 20,000,000 or more	0.09	0.09	0.02	0.02	0.01	0.01
	411 Supermarket and Grocery Stores	a. 10,000 to less than 50,000	0.47	0.70	0.12	0.38	n.a.	n.a.
		b. 50,000 to less than 100,000	0.40	0.62	0.13	0.36	n.a.	n.a.
		c. 100,000 to less than 300,000	0.38	0.42	0.05	0.19	0.22	0.21
		d. 300,000 to less than 500,000	0.32	0.32	0.01	0.08	0.17	0.15
		e. 500,000 to less than 1,000,000	0.27	0.28	0.04	0.08	0.12	0.11
		f. 1,000,000 to less than 5,000,000	0.25	0.25	0.03	0.05	0.10	0.09
		g. 5,000,000 to less than 10,000,000	0.23	0.24	0.03	0.05	0.10	0.10
		h. 10,000,000 to less than 20,000,000	0.23	0.23	0.02	0.03	0.10	0.10
		i. 20,000,000 or more	0.23	0.24	0.04	0.04	0.09	0.09
	412 Specialised Food Retailing	a. 10,000 to less than 50,000	0.51	0.66	0.11	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	0.48	0.60	0.11	0.34	0.45	0.47
		c. 100,000 to less than 300,000	0.46	0.49	0.05	0.18	0.23	0.21
		d. 300,000 to less than 500,000	0.43	0.43	0.04	0.10	0.18	0.16
		e. 500,000 to less than 1,000,000	0.39	0.40	0.04	0.08	0.16	0.15
		f. 1,000,000 to less than 5,000,000	0.32	0.33	0.04	0.06	0.13	0.13
		g. 5,000,000 to less than 10,000,000	0.29	0.29	0.04	0.06	0.11	0.11
		h. 10,000,000 to less than 20,000,000	0.30	0.29	0.05	0.05	0.12	0.11
		i. 20,000,000 or more	0.26	n.a.	0.02	n.a.	n.a.	n.a.
	421 Furniture, Floor Coverings, Houseware and Textile Goods Retailing	a. 10,000 to less than 50,000	0.58	0.66	0.10	0.32	n.a.	n.a.
		b. 50,000 to less than 100,000	0.49	0.66	0.06	0.35	0.48	n.a.
		c. 100,000 to less than 300,000	0.48	0.52	0.04	0.20	0.22	0.23
		d. 300,000 to less than 500,000	0.46	0.47	0.04	0.14	0.16	0.15
		e. 500,000 to less than 1,000,000	0.45	0.46	0.03	0.08	0.14	0.14
		f. 1,000,000 to less than 5,000,000	0.42	0.42	0.05	0.07	0.12	0.11
		g. 5,000,000 to less than 10,000,000	0.36	0.36	0.04	0.04	0.08	0.08
		h. 10,000,000 to less than 20,000,000	0.40	0.39	0.05	0.06	0.10	0.09
		i. 20,000,000 or more	0.48	0.51	0.08	0.09	0.12	0.12
	422 Electrical and Electronic Goods Retailing	a. 10,000 to less than 50,000	0.51	0.58	0.17	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	0.56	0.63	0.20	0.35	0.47	0.36
		c. 100,000 to less than 300,000	0.51	0.54	0.15	0.25	0.28	0.29
		d. 300,000 to less than 500,000	0.47	0.49	0.08	0.15	0.20	0.18
		e. 500,000 to less than 1,000,000	0.41	0.42	0.06	0.10	0.15	0.14
		f. 1,000,000 to less than 5,000,000	0.34	0.35	0.04	0.06	0.11	0.11
		g. 5,000,000 to less than 10,000,000	0.29	0.29	0.03	0.04	0.07	0.07
		h. 10,000,000 to less than 20,000,000	0.23	0.24	0.02	0.03	0.06	0.06
		i. 20,000,000 or more	0.23	0.23	0.03	0.03	0.06	0.06
	423 Hardware, Building and Garden Supplies Retailing	a. 10,000 to less than 50,000	0.55	0.70	0.12	0.40	n.a.	n.a.
		b. 50,000 to less than 100,000	0.51	0.61	0.13	0.34	0.48	0.38
		c. 100,000 to less than 300,000	0.50	0.55	0.09	0.22	0.23	0.20
		d. 300,000 to less than 500,000	0.45	0.47	0.11	0.17	0.18	0.17
		e. 500,000 to less than 1,000,000	0.40	0.43	0.04	0.09	0.15	0.14
		f. 1,000,000 to less than 5,000,000	0.37	0.37	0.05	0.06	0.14	0.13
		g. 5,000,000 to less than 10,000,000	0.33	0.33	0.06	0.07	0.14	0.13
		h. 10,000,000 to less than 20,000,000	0.33	0.34	0.05	0.06	0.13	0.12
		i. 20,000,000 or more	0.26	0.29	0.02	0.05	0.10	n.a.
	424 Recreational Goods Retailing	a. 10,000 to less than 50,000	0.51	0.60	0.17	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	0.52	0.65	0.16	0.36	0.38	0.40
		c. 100,000 to less than 300,000	0.44	0.49	0.06	0.20	0.25	0.23
		d. 300,000 to less than 500,000	0.39	0.42	0.03	0.11	0.15	0.14
		e. 500,000 to less than 1,000,000	0.37	0.38	0.03	0.07	0.13	0.12
		f. 1,000,000 to less than 5,000,000	0.31	0.32	0.03	0.05	0.11	0.10
		g. 5,000,000 to less than 10,000,000	0.31	0.32	0.03	0.04	0.11	0.11

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Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
	425 Clothing, Footwear and Personal Accessory Retailing	a. 10,000 to less than 50,000	0.50	0.64	-0.02	0.34	0.65	n.a.
		b. 50,000 to less than 100,000	0.55	0.64	0.05	0.31	0.42	0.34
		c. 100,000 to less than 300,000	0.47	0.52	0.01	0.15	0.21	0.19
		d. 300,000 to less than 500,000	0.46	0.49	0.05	0.12	0.17	0.15
		e. 500,000 to less than 1,000,000	0.46	0.47	0.05	0.09	0.16	0.15
		f. 1,000,000 to less than 5,000,000	0.47	0.47	0.06	0.08	0.16	0.16
		g. 5,000,000 to less than 10,000,000	0.49	0.49	0.07	0.08	0.16	0.15
		h. 10,000,000 to less than 20,000,000	0.48	0.48	0.04	0.06	0.17	0.17
		i. 20,000,000 or more	0.60	0.60	0.07	0.07	0.17	0.17
		f. 1,000,000 to less than 5,000,000	0.34	0.32	0.08	0.09	0.13	n.a.
	426 Department Stores	a. 10,000 to less than 50,000	0.52	0.64	0.09	0.37	0.80	n.a.
		b. 50,000 to less than 100,000	0.53	0.62	0.12	0.34	0.48	0.46
		c. 100,000 to less than 300,000	0.53	0.57	0.07	0.20	0.29	0.30
		d. 300,000 to less than 500,000	0.50	0.52	0.07	0.14	0.25	0.26
		e. 500,000 to less than 1,000,000	0.48	0.50	0.06	0.11	0.22	0.23
		f. 1,000,000 to less than 5,000,000	0.38	0.39	0.06	0.09	0.16	0.16
		g. 5,000,000 to less than 10,000,000	0.34	0.32	0.06	0.07	0.14	0.13
		h. 10,000,000 to less than 20,000,000	0.29	0.28	0.03	0.05	0.13	0.12
		i. 20,000,000 or more	0.45	0.44	0.06	0.07	0.15	0.14
		a. 10,000 to less than 50,000	0.47	0.56	0.03	0.36	n.a.	n.a.
	427 Pharmaceutical and Other Store-Based Retailing	b. 50,000 to less than 100,000	0.53	0.60	0.11	0.27	0.41	0.40
		c. 100,000 to less than 300,000	0.50	0.54	0.20	0.29	0.22	0.22
		d. 300,000 to less than 500,000	0.43	0.46	0.11	0.16	0.16	0.15
		e. 500,000 to less than 1,000,000	0.41	0.43	0.10	0.13	0.14	0.13
		f. 1,000,000 to less than 5,000,000	0.32	0.32	0.06	0.08	0.11	0.11
		g. 5,000,000 to less than 10,000,000	0.25	0.24	0.15	0.17	0.08	0.07
		h. 10,000,000 to less than 20,000,000	0.28	0.28	0.03	0.04	0.10	0.07
		i. 20,000,000 or more	0.21	0.21	0.04	0.04	n.a.	n.a.
		a. 10,000 to less than 50,000	0.64	0.68	0.32	0.50	n.a.	n.a.
		b. 50,000 to less than 100,000	0.66	0.75	0.32	0.48	n.a.	n.a.
	431 Non-Store Retailing	c. 100,000 to less than 300,000	0.64	0.66	0.29	0.41	0.24	0.24
		d. 300,000 to less than 500,000	0.53	0.59	0.19	0.26	0.14	0.15
		e. 500,000 to less than 1,000,000	0.64	0.64	0.10	0.16	0.19	0.19
		f. 1,000,000 to less than 5,000,000	0.35	0.35	0.10	0.10	0.12	0.12
		a. 10,000 to less than 50,000	0.77	0.78	0.08	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.83	0.89	0.08	0.31	0.46	0.47
		c. 100,000 to less than 300,000	0.77	0.82	0.10	0.24	0.24	0.22
		d. 300,000 to less than 500,000	0.81	0.85	0.10	0.18	0.19	0.17
		e. 500,000 to less than 1,000,000	0.82	0.83	0.09	0.15	0.20	0.18
		f. 1,000,000 to less than 5,000,000	0.70	0.70	0.06	0.12	0.23	0.21
h.Accommodation and Food Services	440 Accommodation	g. 5,000,000 to less than 10,000,000	0.68	0.73	0.09	0.14	0.22	0.21
		h. 10,000,000 to less than 20,000,000	0.62	0.62	0.10	0.14	0.25	0.25
		i. 20,000,000 or more	0.76	0.75	0.13	0.14	0.21	0.21
		a. 10,000 to less than 50,000	0.54	0.65	-0.02	0.41	0.73	0.79
		b. 50,000 to less than 100,000	0.59	0.66	0.04	0.30	0.41	0.38
		c. 100,000 to less than 300,000	0.59	0.61	0.02	0.17	0.26	0.22
		d. 300,000 to less than 500,000	0.61	0.61	0.02	0.10	0.25	0.22
		e. 500,000 to less than 1,000,000	0.61	0.62	0.03	0.08	0.26	0.24
		f. 1,000,000 to less than 5,000,000	0.63	0.63	0.04	0.07	0.27	0.26
		g. 5,000,000 to less than 10,000,000	0.67	0.68	0.05	0.06	0.26	0.26
	451 Cafes, Restaurants and Takeaway Food Services	h. 10,000,000 to less than 20,000,000	0.69	0.69	0.04	0.05	0.26	0.26
		i. 20,000,000 or more	0.59	0.61	0.02	0.04	0.24	0.23
		a. 10,000 to less than 50,000	0.66	n.a.	0.20	0.47	n.a.	n.a.
		b. 50,000 to less than 100,000	0.44	0.60	0.08	0.37	0.52	n.a.
		c. 100,000 to less than 300,000	0.52	0.58	-0.03	0.18	0.27	0.24
		d. 300,000 to less than 500,000	0.53	0.51	0.02	0.15	0.21	0.15
		e. 500,000 to less than 1,000,000	0.56	0.58	0.01	0.10	0.19	0.17
		f. 1,000,000 to less than 5,000,000	0.59	0.59	0.03	0.07	0.21	0.19
		a. 10,000 to less than 50,000	0.66	n.a.	0.20	0.47	n.a.	n.a.
		b. 50,000 to less than 100,000	0.44	0.60	0.08	0.37	0.52	n.a.
		c. 100,000 to less than 300,000	0.52	0.58	-0.03	0.18	0.27	0.24
	452 Pubs, Taverns and Bars	d. 300,000 to less than 500,000	0.53	0.51	0.02	0.15	0.21	0.15
		e. 500,000 to less than 1,000,000	0.56	0.58	0.01	0.10	0.19	0.17
		f. 1,000,000 to less than 5,000,000	0.59	0.59	0.03	0.07	0.21	0.19

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		g. 5,000,000 to less than 10,000,000	0.60	0.61	0.06	0.08	0.19	0.20
		h. 10,000,000 to less than 20,000,000	0.58	0.60	0.07	0.09	0.17	0.16
		i. 20,000,000 or more	0.24	0.18	0.02	0.02	0.17	0.13
	453 Clubs (Hospitality)	f. 1,000,000 to less than 5,000,000	0.56	0.60	0.06	0.09	0.21	0.22
i. Transport, Postal and Warehousing	461 Road Freight Transport	a. 10,000 to less than 50,000	0.76	0.84	0.20	0.41	0.62	n.a.
		b. 50,000 to less than 100,000	0.78	0.77	0.30	0.40	0.43	0.40
		c. 100,000 to less than 300,000	0.75	0.76	0.25	0.30	0.26	0.25
		d. 300,000 to less than 500,000	0.67	0.67	0.14	0.19	0.22	0.21
		e. 500,000 to less than 1,000,000	0.69	0.68	0.08	0.13	0.23	0.22
		f. 1,000,000 to less than 5,000,000	0.56	0.57	0.07	0.10	0.23	0.22
		g. 5,000,000 to less than 10,000,000	0.57	0.54	0.04	0.06	0.20	0.19
		h. 10,000,000 to less than 20,000,000	0.49	0.54	0.03	0.04	0.18	0.17
		i. 20,000,000 or more	0.24	0.25	0.05	0.05	0.16	0.16
	462 Road Passenger Transport	a. 10,000 to less than 50,000	0.33	n.a.	0.41	0.59	n.a.	n.a.
		b. 50,000 to less than 100,000	0.74	0.86	0.31	0.39	0.41	0.41
		c. 100,000 to less than 300,000	0.76	0.74	0.17	0.26	0.27	0.26
		d. 300,000 to less than 500,000	0.61	0.59	0.10	0.16	0.20	0.19
		e. 500,000 to less than 1,000,000	0.61	0.64	0.11	0.17	0.22	0.22
		f. 1,000,000 to less than 5,000,000	0.66	0.67	0.08	0.11	0.24	0.23
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.12	0.12	0.27	0.27
		h. 10,000,000 to less than 20,000,000	0.66	0.66	0.11	0.12	0.29	0.25
		i. 20,000,000 or more	n.a.	n.a.	0.09	0.10	0.29	0.30
	481 Water Freight Transport	b. 50,000 to less than 100,000	n.a.	n.a.	0.39	0.39	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.18	0.23	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.37	0.37	0.17	0.17
	482 Water Passenger Transport	c. 100,000 to less than 300,000	n.a.	n.a.	0.12	0.29	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	-0.01	n.a.	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.10	0.14	n.a.	n.a.
	490 Air and Space Transport	a. 10,000 to less than 50,000	n.a.	n.a.	-0.01	0.23	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.12	0.39	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.07	0.55	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.21	0.29	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.01	0.18	0.15	0.09
		f. 1,000,000 to less than 5,000,000	0.46	0.45	0.01	0.13	0.14	0.14
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.07	n.a.	0.14	n.a.
	501 Scenic and Sightseeing Transport	a. 10,000 to less than 50,000	n.a.	n.a.	0.03	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	0.63	0.74	-0.01	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	0.69	0.68	0.10	0.26	0.26	0.24
		d. 300,000 to less than 500,000	0.68	0.67	0.12	0.19	0.21	0.19
		e. 500,000 to less than 1,000,000	0.71	0.75	-0.02	0.10	0.20	0.18
		f. 1,000,000 to less than 5,000,000	0.60	0.59	0.09	0.12	0.28	0.28
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.12	n.a.	n.a.	n.a.
	502 Pipeline and Other Transport	a. 10,000 to less than 50,000	n.a.	n.a.	0.35	0.54	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.32	0.39	n.a.	n.a.
		c. 100,000 to less than 300,000	0.69	n.a.	0.27	0.37	0.24	0.25
		d. 300,000 to less than 500,000	n.a.	n.a.	0.18	0.18	0.33	0.33
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.09	0.11	0.18	0.15
		f. 1,000,000 to less than 5,000,000	0.52	n.a.	0.08	0.15	0.19	0.15
	510 Postal and Courier Pick-up and Delivery Services	a. 10,000 to less than 50,000	0.59	0.68	0.33	0.43	0.63	0.52
		b. 50,000 to less than 100,000	0.65	0.77	0.38	0.44	0.45	0.42
		c. 100,000 to less than 300,000	0.57	0.58	0.26	0.30	0.26	0.26
		d. 300,000 to less than 500,000	0.47	0.48	0.11	0.15	0.22	0.21
		e. 500,000 to less than 1,000,000	0.44	0.44	0.09	0.10	0.19	0.18
		f. 1,000,000 to less than 5,000,000	0.33	0.34	0.05	0.07	0.20	0.20
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.19	0.19	0.17	0.17
	521 Water Transport Support Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.36	0.49	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.35	0.42	n.a.	n.a.
		c. 100,000 to less than 300,000	0.75	0.78	0.27	0.35	0.36	0.32

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	n.a.	n.a.	0.11	0.14	0.26	0.25
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.19	0.32	0.30	n.a.
		f. 1,000,000 to less than 5,000,000	0.63	0.71	0.03	0.29	0.18	0.22
	522 Airport Operations and Other Air Transport Support Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.29	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.13	0.43	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.36	0.39	0.32	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.35	n.a.	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.26	0.24	-0.08	0.04	0.33	n.a.
	529 Other Transport Support Services	a. 10,000 to less than 50,000	0.68	n.a.	0.28	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.41	0.47	0.47	n.a.
		c. 100,000 to less than 300,000	0.59	0.62	0.26	0.32	0.33	0.31
		d. 300,000 to less than 500,000	0.44	0.45	0.14	0.24	0.27	0.28
		e. 500,000 to less than 1,000,000	0.44	0.51	0.12	0.15	0.24	0.24
		f. 1,000,000 to less than 5,000,000	0.20	0.20	0.06	0.08	0.16	0.16
		g. 5,000,000 to less than 10,000,000	0.16	0.16	0.09	0.10	0.10	0.08
		h. 10,000,000 to less than 20,000,000	0.27	0.25	0.04	0.05	0.11	0.10
		i. 20,000,000 or more	0.14	0.12	0.03	0.04	0.08	0.09
	530 Warehousing and Storage Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.15	0.56	n.a.	n.a.
		b. 50,000 to less than 100,000	0.53	0.52	0.10	0.29	n.a.	n.a.
		c. 100,000 to less than 300,000	0.63	0.73	0.21	0.29	0.24	0.26
		d. 300,000 to less than 500,000	0.60	0.72	0.14	0.21	0.20	0.21
		e. 500,000 to less than 1,000,000	0.78	0.87	0.17	0.30	0.21	0.19
		f. 1,000,000 to less than 5,000,000	0.68	0.70	0.06	0.17	0.19	0.19
		g. 5,000,000 to less than 10,000,000	0.36	0.43	0.08	0.12	0.16	0.16
		i. 20,000,000 or more	n.a.	n.a.	0.08	n.a.	n.a.	n.a.
j.Information Media and Telecommunications	541 Newspaper, Periodical, Book and Directory Publishing	a. 10,000 to less than 50,000	0.75	0.80	0.28	0.44	n.a.	n.a.
		b. 50,000 to less than 100,000	0.66	0.73	0.29	0.40	0.33	n.a.
		c. 100,000 to less than 300,000	0.68	0.67	0.22	0.29	0.32	0.29
		d. 300,000 to less than 500,000	0.61	0.64	0.15	0.24	0.25	0.19
		e. 500,000 to less than 1,000,000	0.63	0.64	0.09	0.15	0.27	0.25
		f. 1,000,000 to less than 5,000,000	0.62	0.63	0.13	0.15	0.23	0.24
	542 Software Publishing	b. 50,000 to less than 100,000	n.a.	n.a.	0.81	0.81	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.21	0.31	0.48	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.53	n.a.	n.a.	n.a.
	551 Motion Picture and Video Activities	a. 10,000 to less than 50,000	0.76	0.87	0.20	0.42	n.a.	n.a.
		b. 50,000 to less than 100,000	0.71	0.76	0.29	0.42	0.47	0.42
		c. 100,000 to less than 300,000	0.69	0.74	0.24	0.33	0.33	0.33
		d. 300,000 to less than 500,000	0.60	0.64	0.23	0.29	0.22	0.22
		e. 500,000 to less than 1,000,000	0.64	0.63	0.14	0.24	0.25	0.24
		f. 1,000,000 to less than 5,000,000	0.63	0.63	0.19	0.22	0.17	0.17
		g. 5,000,000 to less than 10,000,000	0.38	0.39	0.06	0.08	0.12	0.10
	552 Sound Recording and Music Publishing	a. 10,000 to less than 50,000	n.a.	n.a.	0.37	0.50	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.20	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	0.84	0.84	0.28	0.34	0.26	0.25
		d. 300,000 to less than 500,000	0.65	n.a.	0.15	0.19	0.19	0.19
		e. 500,000 to less than 1,000,000	0.46	0.41	0.21	0.32	0.21	0.18
		f. 1,000,000 to less than 5,000,000	0.69	n.a.	0.11	0.15	0.20	0.23
	561 Radio Broadcasting	f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.24	0.24	0.12	0.12
	570 Internet Publishing and Broadcasting	a. 10,000 to less than 50,000	n.a.	n.a.	0.26	0.56	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.20	0.45	n.a.	n.a.
		c. 100,000 to less than 300,000	0.85	0.85	0.32	0.41	0.66	0.58
		d. 300,000 to less than 500,000	0.33	0.49	0.23	0.31	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.15	0.17	n.a.	n.a.
	580 Telecommunications Services	a. 10,000 to less than 50,000	0.60	0.64	0.34	0.50	n.a.	n.a.
		b. 50,000 to less than 100,000	0.71	0.75	0.38	0.47	n.a.	n.a.
		c. 100,000 to less than 300,000	0.60	0.62	0.32	0.39	0.32	0.36
		d. 300,000 to less than 500,000	0.57	0.52	0.14	0.24	0.26	n.a.
		e. 500,000 to less than 1,000,000	0.47	0.52	0.03	0.10	0.18	0.17

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	0.45	0.47	0.09	0.11	0.24	0.22
	591 Internet Service Providers and Web Search Portals	a. 10,000 to less than 50,000	0.61	0.53	0.00	0.30	n.a.	n.a.
		b. 50,000 to less than 100,000	0.64	0.69	0.29	0.44	n.a.	n.a.
		c. 100,000 to less than 300,000	0.75	0.78	0.26	0.41	0.43	n.a.
		d. 300,000 to less than 500,000	0.72	0.67	0.06	0.19	0.27	n.a.
		e. 500,000 to less than 1,000,000	0.48	0.45	0.06	0.13	0.23	0.26
		f. 1,000,000 to less than 5,000,000	0.53	0.57	0.05	0.12	0.18	0.22
	592 Data Processing, Web Hosting and Electronic Information Storage	a. 10,000 to less than 50,000	0.74	n.a.	0.28	0.33	n.a.	n.a.
		b. 50,000 to less than 100,000	0.51	n.a.	0.20	0.41	0.42	n.a.
		c. 100,000 to less than 300,000	0.69	0.73	0.31	0.38	0.41	0.38
		d. 300,000 to less than 500,000	n.a.	n.a.	0.09	0.20	0.44	n.a.
		e. 500,000 to less than 1,000,000	0.76	n.a.	0.08	0.25	0.30	n.a.
		f. 1,000,000 to less than 5,000,000	0.79	0.74	0.14	0.18	0.23	0.22
	601 Libraries and Archives	c. 100,000 to less than 300,000	n.a.	n.a.	0.24	0.24	n.a.	n.a.
k. Financial and Insurance Services	622 Depository Financial Intermediation	a. 10,000 to less than 50,000	n.a.	n.a.	0.09	0.32	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.27	0.27	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.15	0.40	0.35	0.32
		d. 300,000 to less than 500,000	n.a.	n.a.	0.25	0.31	0.35	0.31
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.25	0.28	0.37	0.36
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.18	0.23	0.20	0.20
	623 Non-Depository Financing	a. 10,000 to less than 50,000	n.a.	n.a.	0.34	0.49	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.38	0.50	n.a.	n.a.
		c. 100,000 to less than 300,000	0.32	0.39	0.18	0.31	0.33	0.34
		d. 300,000 to less than 500,000	0.60	0.60	0.23	0.29	0.34	0.30
		e. 500,000 to less than 1,000,000	0.59	0.59	0.32	0.32	0.19	0.19
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.04	0.16	0.15	0.19
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.13	0.18	n.a.	n.a.
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.27	0.27	n.a.	n.a.
		i. 20,000,000 or more	n.a.	n.a.	0.15	0.15	n.a.	n.a.
	624 Financial Asset Investing	a. 10,000 to less than 50,000	0.30	0.49	0.27	0.53	0.83	0.59
		b. 50,000 to less than 100,000	0.37	0.55	0.34	0.51	0.53	0.48
		c. 100,000 to less than 300,000	0.37	0.51	0.28	0.44	0.38	0.37
		d. 300,000 to less than 500,000	0.34	0.44	0.21	0.34	0.30	0.29
		e. 500,000 to less than 1,000,000	0.31	0.40	0.18	0.28	0.26	0.25
		f. 1,000,000 to less than 5,000,000	0.21	0.30	0.12	0.22	0.19	0.19
		g. 5,000,000 to less than 10,000,000	0.14	0.24	0.08	0.15	0.25	0.24
		h. 10,000,000 to less than 20,000,000	0.05	0.13	0.19	0.30	0.12	0.12
		i. 20,000,000 or more	0.02	0.08	0.06	0.08	n.a.	n.a.
	631 Life Insurance	a. 10,000 to less than 50,000	n.a.	n.a.	0.44	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.46	0.46	0.50	0.50
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.28	0.28	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.24	0.32	0.30	0.30
	632 Health and General Insurance	a. 10,000 to less than 50,000	n.a.	n.a.	0.28	0.39	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.34	0.52	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.34	0.45	0.34	0.28
		d. 300,000 to less than 500,000	n.a.	n.a.	0.29	0.30	0.28	0.26
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.30	0.35	0.22	0.22
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.19	0.29	0.32	0.37
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.26	0.26	n.a.	n.a.
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.27	0.27	n.a.	n.a.
		i. 20,000,000 or more	n.a.	n.a.	0.32	0.32	n.a.	n.a.
	633 Superannuation Funds	a. 10,000 to less than 50,000	n.a.	n.a.	0.31	0.55	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.34	0.43	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.36	0.36	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.18	0.22	n.a.	n.a.
	641 Auxiliary Finance and Investment Services	a. 10,000 to less than 50,000	0.36	0.57	0.29	0.51	0.76	0.65
		b. 50,000 to less than 100,000	0.45	0.60	0.33	0.46	0.53	0.49
		c. 100,000 to less than 300,000	0.41	0.57	0.31	0.39	0.38	0.36

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio		
			All	Profitable	All	Profitable	All	Profitable	
		d. 300,000 to less than 500,000	0.43	0.55	0.25	0.32	0.34	0.32	
		e. 500,000 to less than 1,000,000	0.36	0.46	0.21	0.26	0.32	0.32	
		f. 1,000,000 to less than 5,000,000	0.28	0.39	0.16	0.22	0.29	0.29	
		g. 5,000,000 to less than 10,000,000	0.16	0.22	0.14	0.18	0.27	0.26	
		h. 10,000,000 to less than 20,000,000	0.10	0.15	0.16	0.21	0.29	0.29	
		i. 20,000,000 or more	0.13	0.19	0.20	0.28	0.11	0.11	
		642 Auxiliary Insurance Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.29	0.55	0.82	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.39	0.49	0.48	0.42	
		c. 100,000 to less than 300,000	0.66	0.77	0.35	0.41	0.36	0.34	
	d. 300,000 to less than 500,000	0.78	0.91	0.24	0.26	0.35	0.34		
	e. 500,000 to less than 1,000,000	0.56	0.68	0.23	0.27	0.34	0.34		
	f. 1,000,000 to less than 5,000,000	0.59	0.62	0.24	0.27	0.31	0.31		
	g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.23	0.23	0.31	0.31		
	l.Rental, Hiring and Real Estate Services	661 Motor Vehicle and Transport Equipment Rental and Hiring	a. 10,000 to less than 50,000	0.84	n.a.	0.11	0.39	n.a.	n.a.
		b. 50,000 to less than 100,000	0.62	0.83	0.19	0.39	n.a.	n.a.	
		c. 100,000 to less than 300,000	0.70	0.77	0.14	0.30	0.29	0.28	
		d. 300,000 to less than 500,000	0.60	0.56	0.15	0.23	0.22	0.24	
		e. 500,000 to less than 1,000,000	0.61	0.62	0.10	0.16	0.17	0.18	
		f. 1,000,000 to less than 5,000,000	0.49	0.51	0.09	0.14	0.16	0.15	
g. 5,000,000 to less than 10,000,000		n.a.	n.a.	0.09	0.15	0.22	0.17		
662 Farm Animal and Bloodstock Leasing		b. 50,000 to less than 100,000	n.a.	n.a.	-0.05	n.a.	n.a.	n.a.	
663 Other Goods and Equipment Rental and Hiring		a. 10,000 to less than 50,000	0.65	0.77	0.20	0.43	n.a.	n.a.	
b. 50,000 to less than 100,000		0.70	0.78	0.21	0.39	0.46	0.46		
c. 100,000 to less than 300,000	0.70	0.73	0.18	0.31	0.27	0.27			
d. 300,000 to less than 500,000	0.70	0.73	0.14	0.23	0.25	0.23			
e. 500,000 to less than 1,000,000	0.67	0.68	0.14	0.20	0.23	0.22			
f. 1,000,000 to less than 5,000,000	0.61	0.63	0.12	0.16	0.22	0.21			
g. 5,000,000 to less than 10,000,000	0.60	0.61	0.17	0.19	0.20	0.20			
h. 10,000,000 to less than 20,000,000	0.45	0.45	0.11	0.11	0.16	0.16			
i. 20,000,000 or more	n.a.	n.a.	0.30	0.30	0.15	0.15			
664 Non-Financial Intangible Assets (Except Copyrights) Leasing	a. 10,000 to less than 50,000	0.64	0.68	0.49	0.64	n.a.	n.a.		
b. 50,000 to less than 100,000	0.56	0.79	0.42	0.55	n.a.	n.a.			
c. 100,000 to less than 300,000	0.66	0.81	0.38	0.47	0.28	0.24			
d. 300,000 to less than 500,000	0.46	0.45	0.30	0.44	0.15	0.13			
e. 500,000 to less than 1,000,000	0.42	0.42	0.27	0.37	0.20	0.15			
f. 1,000,000 to less than 5,000,000	0.48	0.43	0.24	0.33	0.18	0.18			
g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.21	n.a.	n.a.	n.a.			
671 Property Operators	a. 10,000 to less than 50,000	0.52	0.65	0.22	0.48	0.78	0.65		
b. 50,000 to less than 100,000	0.61	0.69	0.28	0.47	0.51	0.45			
c. 100,000 to less than 300,000	0.53	0.62	0.26	0.41	0.34	0.32			
d. 300,000 to less than 500,000	0.39	0.47	0.21	0.36	0.29	0.28			
e. 500,000 to less than 1,000,000	0.35	0.42	0.16	0.30	0.21	0.21			
f. 1,000,000 to less than 5,000,000	0.29	0.35	0.13	0.25	0.17	0.17			
g. 5,000,000 to less than 10,000,000	0.23	0.27	0.16	0.26	0.13	0.12			
h. 10,000,000 to less than 20,000,000	0.20	0.22	0.16	0.27	0.09	0.08			
i. 20,000,000 or more	0.15	0.26	0.24	0.37	0.01	n.a.			
672 Real Estate Services	a. 10,000 to less than 50,000	0.62	0.77	0.23	0.47	0.73	n.a.		
b. 50,000 to less than 100,000	0.62	0.78	0.29	0.47	0.60	0.51			
c. 100,000 to less than 300,000	0.70	0.77	0.28	0.39	0.35	0.32			
d. 300,000 to less than 500,000	0.64	0.67	0.19	0.27	0.33	0.30			
e. 500,000 to less than 1,000,000	0.59	0.64	0.17	0.22	0.34	0.33			
f. 1,000,000 to less than 5,000,000	0.50	0.54	0.17	0.20	0.36	0.35			
g. 5,000,000 to less than 10,000,000	0.39	0.45	0.21	0.24	0.32	0.32			
h. 10,000,000 to less than 20,000,000	0.37	0.37	0.15	0.21	0.26	0.26			
i. 20,000,000 or more	n.a.	n.a.	0.29	0.39	0.35	n.a.			
m.Professional, Scientific and Technical Services	691 Scientific Research Services	a. 10,000 to less than 50,000	0.37	0.56	0.22	0.52	n.a.	n.a.	
b. 50,000 to less than 100,000	0.62	0.72	0.33	0.47	0.63	n.a.			
c. 100,000 to less than 300,000	0.37	0.60	0.38	0.53	0.45	0.34			

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	n.a.	n.a.	0.32	0.36	0.26	0.24
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.33	0.33	0.28	0.28
		f. 1,000,000 to less than 5,000,000	0.55	0.54	0.23	0.26	0.30	0.31
692 Architectural, Engineering and Technical Services		a. 10,000 to less than 50,000	0.66	0.77	0.27	0.47	0.71	0.63
		b. 50,000 to less than 100,000	0.75	0.79	0.36	0.46	0.51	0.47
		c. 100,000 to less than 300,000	0.72	0.75	0.35	0.41	0.40	0.37
		d. 300,000 to less than 500,000	0.65	0.69	0.27	0.32	0.33	0.31
		e. 500,000 to less than 1,000,000	0.64	0.65	0.19	0.23	0.31	0.30
		f. 1,000,000 to less than 5,000,000	0.54	0.55	0.16	0.19	0.31	0.30
		g. 5,000,000 to less than 10,000,000	0.50	0.51	0.17	0.18	0.32	0.31
		h. 10,000,000 to less than 20,000,000	0.48	0.52	0.16	0.18	0.26	0.27
		i. 20,000,000 or more	0.31	0.31	0.08	0.08	0.25	0.23
693 Legal and Accounting Services		a. 10,000 to less than 50,000	0.81	0.84	0.32	0.47	0.73	0.63
		b. 50,000 to less than 100,000	0.86	0.88	0.33	0.43	0.51	0.47
		c. 100,000 to less than 300,000	0.84	0.86	0.26	0.31	0.39	0.37
		d. 300,000 to less than 500,000	0.75	0.77	0.18	0.22	0.37	0.36
		e. 500,000 to less than 1,000,000	0.80	0.83	0.19	0.20	0.38	0.37
		f. 1,000,000 to less than 5,000,000	0.73	0.76	0.22	0.23	0.37	0.36
		g. 5,000,000 to less than 10,000,000	0.62	0.72	0.19	0.20	0.40	0.39
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.15	0.15	0.41	0.41
		i. 20,000,000 or more	0.20	n.a.	0.09	0.09	0.57	0.57
694 Advertising Services		a. 10,000 to less than 50,000	0.63	0.70	0.30	0.52	n.a.	n.a.
		b. 50,000 to less than 100,000	0.62	0.65	0.34	0.48	0.56	0.49
		c. 100,000 to less than 300,000	0.61	0.62	0.30	0.37	0.34	0.33
		d. 300,000 to less than 500,000	0.61	0.61	0.21	0.28	0.28	0.24
		e. 500,000 to less than 1,000,000	0.54	0.53	0.14	0.19	0.25	0.24
		f. 1,000,000 to less than 5,000,000	0.46	0.46	0.12	0.14	0.21	0.21
		g. 5,000,000 to less than 10,000,000	0.32	0.32	0.15	0.15	0.21	0.21
		h. 10,000,000 to less than 20,000,000	0.41	0.41	0.11	0.11	0.17	0.17
		i. 20,000,000 or more	0.35	0.35	0.10	0.11	0.17	0.17
695 Market Research and Statistical Services		a. 10,000 to less than 50,000	n.a.	n.a.	0.24	0.47	n.a.	n.a.
		b. 50,000 to less than 100,000	0.79	n.a.	0.34	0.50	0.43	0.47
		c. 100,000 to less than 300,000	0.71	0.74	0.33	0.38	0.34	0.35
		d. 300,000 to less than 500,000	0.61	0.75	0.23	0.31	0.30	0.30
		e. 500,000 to less than 1,000,000	0.53	0.65	0.15	0.21	0.29	0.26
		f. 1,000,000 to less than 5,000,000	0.41	0.42	0.13	0.15	0.29	0.29
696 Management and Related Consulting Services		a. 10,000 to less than 50,000	0.72	0.79	0.38	0.55	0.70	0.68
		b. 50,000 to less than 100,000	0.76	0.80	0.42	0.51	0.53	0.48
		c. 100,000 to less than 300,000	0.72	0.77	0.36	0.43	0.41	0.39
		d. 300,000 to less than 500,000	0.63	0.67	0.31	0.36	0.35	0.34
		e. 500,000 to less than 1,000,000	0.62	0.65	0.21	0.25	0.33	0.33
		f. 1,000,000 to less than 5,000,000	0.50	0.51	0.17	0.21	0.30	0.29
		g. 5,000,000 to less than 10,000,000	0.48	0.51	0.15	0.16	0.33	0.35
		h. 10,000,000 to less than 20,000,000	0.37	0.45	0.16	0.17	0.17	0.17
		i. 20,000,000 or more	n.a.	n.a.	0.18	0.20	0.16	0.16
697 Veterinary Services		a. 10,000 to less than 50,000	0.71	0.66	0.23	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.75	n.a.	0.22	0.45	0.51	n.a.
		c. 100,000 to less than 300,000	0.74	0.74	0.25	0.32	0.35	0.34
		d. 300,000 to less than 500,000	0.73	0.74	0.15	0.17	0.28	0.27
		e. 500,000 to less than 1,000,000	0.72	0.72	0.11	0.13	0.32	0.31
		f. 1,000,000 to less than 5,000,000	0.70	0.69	0.15	0.16	0.30	0.29
699 Other Professional, Scientific and Technical Services		a. 10,000 to less than 50,000	0.81	0.82	0.19	0.39	n.a.	n.a.
		b. 50,000 to less than 100,000	0.81	0.82	0.29	0.40	0.46	0.47
		c. 100,000 to less than 300,000	0.77	0.79	0.26	0.33	0.29	0.28
		d. 300,000 to less than 500,000	0.76	0.76	0.20	0.25	0.25	0.24
		e. 500,000 to less than 1,000,000	0.67	0.71	0.12	0.17	0.30	0.29
		f. 1,000,000 to less than 5,000,000	0.65	0.65	0.13	0.17	0.28	0.27
700 Computer System Design and Related Services		a. 10,000 to less than 50,000	0.67	0.74	0.34	0.51	0.71	0.67

Taxation Statistics 2009–10

Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
n.Administrative and Support Services	721 Employment Services	b. 50,000 to less than 100,000	0.71	0.74	0.42	0.51	0.55	0.54
		c. 100,000 to less than 300,000	0.72	0.75	0.38	0.43	0.45	0.44
		d. 300,000 to less than 500,000	0.61	0.62	0.26	0.30	0.33	0.31
		e. 500,000 to less than 1,000,000	0.62	0.64	0.17	0.23	0.32	0.30
		f. 1,000,000 to less than 5,000,000	0.58	0.61	0.16	0.17	0.31	0.31
		g. 5,000,000 to less than 10,000,000	0.53	0.53	0.12	0.13	0.28	0.27
		h. 10,000,000 to less than 20,000,000	0.53	0.56	0.10	0.13	0.29	0.30
		i. 20,000,000 or more	n.a.	n.a.	0.12	0.12	0.33	0.33
		a. 10,000 to less than 50,000	0.75	0.80	0.20	0.44	0.85	n.a.
		b. 50,000 to less than 100,000	0.71	0.77	0.31	0.40	0.61	0.57
	722 Travel Agency and Tour Arrangement Services	c. 100,000 to less than 300,000	0.62	0.71	0.24	0.32	0.50	0.47
		d. 300,000 to less than 500,000	0.65	0.66	0.18	0.22	0.46	0.44
		e. 500,000 to less than 1,000,000	0.67	0.64	0.13	0.17	0.49	0.47
		f. 1,000,000 to less than 5,000,000	0.51	0.52	0.10	0.12	0.55	0.55
		g. 5,000,000 to less than 10,000,000	0.36	0.34	0.07	0.08	0.50	0.53
		h. 10,000,000 to less than 20,000,000	0.44	0.44	0.05	0.06	0.55	0.54
		i. 20,000,000 or more	n.a.	n.a.	0.03	0.04	0.48	0.53
		a. 10,000 to less than 50,000	0.26	n.a.	0.23	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.74	0.79	0.21	0.35	0.45	n.a.
		c. 100,000 to less than 300,000	0.45	0.48	0.13	0.22	0.39	0.36
	729 Other Administrative Services	d. 300,000 to less than 500,000	0.39	0.44	0.09	0.14	0.39	0.38
		e. 500,000 to less than 1,000,000	0.40	0.38	0.14	0.18	0.30	0.32
		f. 1,000,000 to less than 5,000,000	0.15	0.15	0.05	0.06	0.12	0.13
		g. 5,000,000 to less than 10,000,000	0.12	0.12	0.02	0.02	0.06	0.06
		a. 10,000 to less than 50,000	0.67	0.75	0.30	0.45	0.74	0.71
		b. 50,000 to less than 100,000	0.71	0.81	0.26	0.37	0.52	0.50
		c. 100,000 to less than 300,000	0.66	0.71	0.18	0.24	0.40	0.39
		d. 300,000 to less than 500,000	0.68	0.70	0.18	0.21	0.38	0.37
		e. 500,000 to less than 1,000,000	0.61	0.65	0.18	0.20	0.38	0.38
		f. 1,000,000 to less than 5,000,000	0.51	0.52	0.14	0.16	0.35	0.35
	731 Building Cleaning, Pest Control and Gardening Services	g. 5,000,000 to less than 10,000,000	0.54	0.56	0.07	0.09	0.43	0.43
		h. 10,000,000 to less than 20,000,000	0.45	0.45	0.09	0.09	0.38	0.38
		i. 20,000,000 or more	0.27	0.27	0.08	0.08	0.46	0.46
		a. 10,000 to less than 50,000	0.85	0.87	0.29	0.42	0.65	0.59
		b. 50,000 to less than 100,000	0.84	0.86	0.34	0.41	0.46	0.42
		c. 100,000 to less than 300,000	0.82	0.83	0.28	0.32	0.33	0.32
		d. 300,000 to less than 500,000	0.74	0.78	0.17	0.22	0.34	0.33
		e. 500,000 to less than 1,000,000	0.72	0.73	0.14	0.17	0.33	0.31
		f. 1,000,000 to less than 5,000,000	0.67	0.68	0.11	0.13	0.32	0.32
		g. 5,000,000 to less than 10,000,000	0.56	0.56	0.09	0.09	0.23	0.23
o.Public Administration and Safety	732 Packaging Services	h. 10,000,000 to less than 20,000,000	0.73	0.73	0.07	0.07	0.26	0.26
		i. 20,000,000 or more	n.a.	n.a.	0.04	n.a.	0.46	n.a.
		a. 10,000 to less than 50,000	n.a.	n.a.	0.33	0.45	n.a.	n.a.
		b. 50,000 to less than 100,000	0.82	n.a.	-0.01	0.16	n.a.	n.a.
		c. 100,000 to less than 300,000	0.64	0.64	0.21	0.34	n.a.	n.a.
		d. 300,000 to less than 500,000	0.55	0.47	0.27	0.31	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.44	0.42	0.08	0.11	0.20	0.21
		f. 1,000,000 to less than 5,000,000	0.37	0.38	0.10	0.13	0.15	0.15
		a. 10,000 to less than 50,000	0.58	0.69	0.17	0.40	n.a.	n.a.
	771 Public Order and Safety Services	b. 50,000 to less than 100,000	0.61	0.76	0.28	0.40	0.51	0.46
		c. 100,000 to less than 300,000	0.70	0.70	0.24	0.30	0.33	0.32
		d. 300,000 to less than 500,000	0.58	0.58	0.17	0.22	0.34	0.33
		e. 500,000 to less than 1,000,000	0.65	0.65	0.14	0.18	0.36	0.34
		f. 1,000,000 to less than 5,000,000	0.57	0.61	0.08	0.11	0.37	0.38
		g. 5,000,000 to less than 10,000,000	0.66	0.68	0.04	0.05	0.32	0.33
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.15	0.15	0.46	0.46
		a. 10,000 to less than 50,000	n.a.	n.a.	0.26	n.a.	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.13	0.34	n.a.	n.a.
	772 Regulatory Services							

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Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	n.a.	n.a.	0.42	0.48	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	-0.02	n.a.	0.37	n.a.
p.Education and Training	801 Preschool Education	b. 50,000 to less than 100,000	n.a.	n.a.	0.21	0.39	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.07	0.13	0.50	0.49
		d. 300,000 to less than 500,000	n.a.	n.a.	0.08	0.13	0.47	0.50
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.04	0.07	0.55	0.55
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.09	0.10	0.50	0.50
	802 School Education	b. 50,000 to less than 100,000	n.a.	n.a.	0.27	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.05	0.16	n.a.	n.a.
	810 Tertiary Education	a. 10,000 to less than 50,000	0.80	0.92	0.27	0.46	0.63	n.a.
		b. 50,000 to less than 100,000	0.83	0.82	0.31	0.43	0.45	0.43
		c. 100,000 to less than 300,000	0.81	0.81	0.32	0.39	0.37	0.32
		d. 300,000 to less than 500,000	0.64	0.67	0.29	0.34	0.29	0.29
		e. 500,000 to less than 1,000,000	0.80	0.81	0.19	0.21	0.28	0.27
		f. 1,000,000 to less than 5,000,000	0.68	0.65	0.14	0.18	0.31	0.29
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.22	0.22	0.23	0.23
	821 Adult, Community and Other Education	a. 10,000 to less than 50,000	0.82	0.85	0.18	0.39	0.65	n.a.
		b. 50,000 to less than 100,000	0.76	0.80	0.24	0.36	0.42	0.41
		c. 100,000 to less than 300,000	0.84	0.86	0.22	0.29	0.31	0.30
		d. 300,000 to less than 500,000	0.81	0.82	0.19	0.23	0.28	0.27
		e. 500,000 to less than 1,000,000	0.81	0.81	0.12	0.15	0.28	0.27
		f. 1,000,000 to less than 5,000,000	0.74	0.76	0.16	0.18	0.36	0.35
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.05	n.a.	n.a.	n.a.
	822 Educational Support Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.32	0.42	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.51	0.55	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.36	0.42	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.12	0.15	0.32	0.28
q.Health Care and Social Assistance	840 Hospitals	a. 10,000 to less than 50,000	n.a.	n.a.	0.18	0.54	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.31	0.31	0.39	0.39
		d. 300,000 to less than 500,000	n.a.	n.a.	0.24	0.28	0.42	0.42
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.24	0.30	0.33	0.34
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.19	0.22	0.27	0.26
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.12	0.12	0.32	0.32
	851 Medical Services	a. 10,000 to less than 50,000	0.62	0.61	0.27	0.44	0.74	0.67
		b. 50,000 to less than 100,000	0.72	0.80	0.27	0.37	0.50	0.46
		c. 100,000 to less than 300,000	0.77	0.79	0.25	0.29	0.37	0.36
		d. 300,000 to less than 500,000	0.83	0.83	0.26	0.28	0.32	0.31
		e. 500,000 to less than 1,000,000	0.79	0.78	0.27	0.29	0.31	0.30
		f. 1,000,000 to less than 5,000,000	0.72	0.76	0.25	0.26	0.29	0.29
		g. 5,000,000 to less than 10,000,000	0.66	0.63	0.19	0.20	0.24	0.24
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.17	0.17	0.24	0.24
	852 Pathology and Diagnostic Imaging Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.24	0.47	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.38	0.48	n.a.	n.a.
		c. 100,000 to less than 300,000	0.62	0.76	0.32	0.39	0.41	0.35
		d. 300,000 to less than 500,000	0.81	0.81	0.24	0.30	0.39	0.35
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.28	0.34	0.33	0.32
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.16	0.20	0.30	0.27
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.14	0.14	0.32	0.32
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.10	0.10	0.35	0.35
		i. 20,000,000 or more	n.a.	n.a.	0.13	0.13	n.a.	n.a.
	853 Allied Health Services	a. 10,000 to less than 50,000	0.78	0.85	0.28	0.44	0.76	0.73
		b. 50,000 to less than 100,000	0.81	0.84	0.28	0.41	0.50	0.47
		c. 100,000 to less than 300,000	0.83	0.85	0.24	0.29	0.36	0.34
		d. 300,000 to less than 500,000	0.77	0.78	0.18	0.20	0.31	0.30
		e. 500,000 to less than 1,000,000	0.76	0.76	0.17	0.19	0.30	0.30
		f. 1,000,000 to less than 5,000,000	0.71	0.72	0.18	0.20	0.29	0.28
		g. 5,000,000 to less than 10,000,000	0.68	0.75	0.14	0.15	0.28	0.28
	859 Other Health Care Services	a. 10,000 to less than 50,000	0.72	n.a.	0.32	0.54	n.a.	n.a.

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Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
r.Arts and Recreation Services		b. 50,000 to less than 100,000	n.a.	n.a.	0.15	0.29	0.50	0.42
		c. 100,000 to less than 300,000	0.83	0.86	0.32	0.41	0.43	0.44
		d. 300,000 to less than 500,000	0.91	0.91	0.22	0.30	0.29	0.29
		e. 500,000 to less than 1,000,000	0.62	0.52	0.13	0.16	0.28	0.25
	860 Residential Care Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.12	0.53	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	-0.14	0.42	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.25	0.32	0.32	0.26
		d. 300,000 to less than 500,000	n.a.	n.a.	0.05	0.18	0.32	0.23
		e. 500,000 to less than 1,000,000	0.82	n.a.	0.08	0.21	0.34	0.31
		f. 1,000,000 to less than 5,000,000	0.74	0.84	0.04	0.14	0.49	0.46
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.06	0.14	0.48	0.45
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.05	0.16	0.46	0.41
		i. 20,000,000 or more	n.a.	n.a.	-0.11	0.33	0.41	n.a.
	871 Child Care Services	a. 10,000 to less than 50,000	0.41	n.a.	0.06	0.49	n.a.	n.a.
		b. 50,000 to less than 100,000	0.72	n.a.	0.14	0.39	0.63	0.52
		c. 100,000 to less than 300,000	0.69	0.80	0.01	0.23	0.55	0.45
		d. 300,000 to less than 500,000	0.79	0.78	0.05	0.13	0.52	0.49
		e. 500,000 to less than 1,000,000	0.81	0.80	0.10	0.14	0.50	0.50
		f. 1,000,000 to less than 5,000,000	0.73	0.77	0.10	0.13	0.50	0.49
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.05	0.08	0.51	n.a.
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.11	0.11	0.42	0.42
	879 Other Social Assistance Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.40	0.49	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.53	0.53	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.32	0.39	0.28	0.24
		d. 300,000 to less than 500,000	n.a.	n.a.	0.24	0.27	0.51	0.53
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.14	0.21	0.45	0.46
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.12	0.15	0.53	0.52
r.Arts and Recreation Services	892 Parks and Gardens Operations	b. 50,000 to less than 100,000	n.a.	n.a.	0.19	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.90	n.a.	0.01	0.19	0.35	n.a.
		d. 300,000 to less than 500,000	0.73	n.a.	-0.05	0.05	0.30	0.30
		e. 500,000 to less than 1,000,000	0.80	n.a.	0.03	n.a.	0.34	n.a.
		f. 1,000,000 to less than 5,000,000	0.76	0.76	0.19	0.19	0.31	0.31
	900 Creative and Performing Arts Activities	a. 10,000 to less than 50,000	0.74	0.81	0.21	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	0.84	0.84	0.38	0.48	0.49	0.46
		c. 100,000 to less than 300,000	0.77	0.78	0.30	0.37	0.32	0.30
		d. 300,000 to less than 500,000	0.68	0.76	0.23	0.35	0.24	0.25
		e. 500,000 to less than 1,000,000	0.63	0.64	0.25	0.31	0.19	0.19
		f. 1,000,000 to less than 5,000,000	0.63	0.66	0.18	0.24	0.19	0.19
	911 Sports and Physical Recreation Activities	a. 10,000 to less than 50,000	0.82	0.74	0.21	0.46	n.a.	n.a.
		b. 50,000 to less than 100,000	0.84	0.83	0.14	0.40	0.47	0.43
		c. 100,000 to less than 300,000	0.84	0.83	0.09	0.24	0.32	0.31
		d. 300,000 to less than 500,000	0.82	0.83	0.05	0.14	0.28	0.24
		e. 500,000 to less than 1,000,000	0.83	0.85	0.08	0.16	0.30	0.29
		f. 1,000,000 to less than 5,000,000	0.87	0.88	0.09	0.15	0.31	0.29
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.00	n.a.	n.a.	n.a.
	912 Horse and Dog Racing Activities	a. 10,000 to less than 50,000	n.a.	n.a.	0.10	0.50	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.02	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	0.73	0.72	0.14	0.19	0.24	0.24
		d. 300,000 to less than 500,000	0.62	n.a.	-0.09	0.15	0.27	n.a.
		e. 500,000 to less than 1,000,000	0.56	n.a.	-0.09	0.04	0.23	0.21
		f. 1,000,000 to less than 5,000,000	0.47	0.61	-0.02	0.13	0.27	0.28
	913 Amusement and Other Recreation Activities	a. 10,000 to less than 50,000	0.70	0.73	-0.02	0.33	n.a.	n.a.
		b. 50,000 to less than 100,000	0.78	0.84	0.07	0.36	0.47	n.a.
		c. 100,000 to less than 300,000	0.74	0.75	0.07	0.25	0.27	0.22
		d. 300,000 to less than 500,000	0.77	0.81	0.06	0.18	0.25	0.21
		e. 500,000 to less than 1,000,000	0.74	0.78	0.07	0.15	0.24	0.23
		f. 1,000,000 to less than 5,000,000	0.69	0.68	0.05	0.10	0.25	0.23
r.Arts and Recreation Services	920 Gambling Activities	a. 10,000 to less than 50,000	n.a.	n.a.	-0.05	0.36	n.a.	n.a.

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Table TR2B: Trust financial ratios* by fine industry groups and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Total income range	Gross profit ratio		Net Profit Ratio		Wages to Turnover Ratio	
			All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	n.a.	n.a.	0.32	0.41	0.42	0.42
		c. 100,000 to less than 300,000	0.65	0.70	0.20	0.27	0.36	0.37
		d. 300,000 to less than 500,000	0.57	0.61	0.11	0.18	0.39	0.39
		e. 500,000 to less than 1,000,000	0.45	0.49	0.04	0.10	0.27	0.34
		f. 1,000,000 to less than 5,000,000	0.29	0.28	0.06	0.07	0.11	0.09
		g. 5,000,000 to less than 10,000,000	0.31	0.31	0.05	0.05	n.a.	n.a.
s.Other Services	941 Automotive Repair and Maintenance	a. 10,000 to less than 50,000	0.65	0.72	0.20	0.40	0.71	n.a.
		b. 50,000 to less than 100,000	0.67	0.71	0.22	0.34	0.44	0.42
		c. 100,000 to less than 300,000	0.62	0.63	0.16	0.23	0.26	0.24
		d. 300,000 to less than 500,000	0.59	0.60	0.10	0.14	0.23	0.22
		e. 500,000 to less than 1,000,000	0.57	0.57	0.08	0.11	0.24	0.23
		f. 1,000,000 to less than 5,000,000	0.52	0.52	0.07	0.09	0.24	0.23
		g. 5,000,000 to less than 10,000,000	0.36	0.38	0.07	0.07	0.19	0.20
		h. 10,000,000 to less than 20,000,000	0.35	0.35	0.05	0.05	0.13	0.13
	942 Machinery and Equipment Repair and Maintenance	a. 10,000 to less than 50,000	0.72	0.78	0.23	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	0.69	0.74	0.25	0.35	0.43	0.39
		c. 100,000 to less than 300,000	0.66	0.67	0.27	0.32	0.31	0.29
		d. 300,000 to less than 500,000	0.58	0.58	0.15	0.19	0.25	0.22
		e. 500,000 to less than 1,000,000	0.57	0.58	0.12	0.15	0.24	0.23
		f. 1,000,000 to less than 5,000,000	0.51	0.52	0.09	0.10	0.24	0.23
		g. 5,000,000 to less than 10,000,000	0.58	0.58	0.13	0.13	0.25	0.25
		h. 10,000,000 to less than 20,000,000	0.26	0.26	0.16	0.16	n.a.	n.a.
	949 Other Repair and Maintenance	a. 10,000 to less than 50,000	0.77	0.87	0.21	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	0.77	0.75	0.31	0.39	0.45	n.a.
		c. 100,000 to less than 300,000	0.77	0.78	0.19	0.26	0.30	0.29
		d. 300,000 to less than 500,000	0.71	0.71	0.12	0.14	0.26	0.25
		e. 500,000 to less than 1,000,000	0.60	0.61	0.16	0.17	0.21	0.21
		f. 1,000,000 to less than 5,000,000	0.57	0.57	0.09	0.09	0.22	0.22
	951 Personal Care Services	a. 10,000 to less than 50,000	0.75	0.79	0.05	0.34	0.73	n.a.
		b. 50,000 to less than 100,000	0.80	0.82	0.10	0.28	0.47	0.39
		c. 100,000 to less than 300,000	0.82	0.82	0.07	0.18	0.39	0.35
		d. 300,000 to less than 500,000	0.80	0.81	0.06	0.12	0.39	0.37
		e. 500,000 to less than 1,000,000	0.78	0.79	0.06	0.11	0.38	0.36
		f. 1,000,000 to less than 5,000,000	0.70	0.69	0.07	0.10	0.33	0.32
		g. 5,000,000 to less than 10,000,000	0.53	0.62	0.02	0.03	0.23	0.23
	952 Funeral, Crematorium and Cemetery Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.25	0.33	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.27	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.65	0.61	0.14	0.25	0.31	n.a.
		d. 300,000 to less than 500,000	0.66	0.66	0.17	0.19	0.22	0.22
		e. 500,000 to less than 1,000,000	0.66	0.65	0.17	0.18	0.18	0.17
		f. 1,000,000 to less than 5,000,000	0.70	0.71	0.14	0.15	0.19	0.19
	953 Other Personal Services	a. 10,000 to less than 50,000	0.79	0.87	0.18	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.83	0.86	0.19	0.33	0.46	0.40
		c. 100,000 to less than 300,000	0.81	0.84	0.17	0.25	0.30	0.28
		d. 300,000 to less than 500,000	0.82	0.83	0.15	0.20	0.31	0.31
		e. 500,000 to less than 1,000,000	0.73	0.75	0.11	0.15	0.27	0.26
		f. 1,000,000 to less than 5,000,000	0.71	0.70	0.11	0.15	0.27	0.25
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.16	0.19	0.37	0.36
	954 Religious Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.46	0.49	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.57	0.68	n.a.	n.a.
	955 Civic, Professional and Other Interest Group Services	a. 10,000 to less than 50,000	0.44	0.62	0.32	0.50	n.a.	n.a.
		b. 50,000 to less than 100,000	0.75	0.76	0.40	0.51	0.49	0.45
		c. 100,000 to less than 300,000	0.61	0.63	0.28	0.38	0.36	0.33
		d. 300,000 to less than 500,000	0.52	0.57	0.23	0.27	0.31	0.28
		e. 500,000 to less than 1,000,000	0.42	0.50	0.17	0.21	0.27	0.28
		f. 1,000,000 to less than 5,000,000	0.47	0.48	0.14	0.17	0.27	0.26